

**Handbook for
County Commissioners of
Oklahoma
2025**

Published by the Oklahoma Cooperative Extension Service
Oklahoma State University
Stillwater, Oklahoma

This is a major revision of the *Handbook for County Commissioners of Oklahoma*.
Revisions have been made that reflect changes in Oklahoma Law.

Funding for this revision was provided by the Commission on County Government
Personnel Education and Training.

This handbook revision was prepared by staff of the County Training Program, a
program of the Oklahoma Cooperative Extension Service of Oklahoma State
University, with input from the Association of County Commissioners of Oklahoma and
the Office of the State Auditor and Inspector of Oklahoma.

Written by Technical Writer Gloria Harmon

Directed by Director Jean Hinkle

Edited by Local Government Specialist Brad Raven and Technical Writer Gloria Harmon

Oklahoma State University, as an equal opportunity employer, complies with all applicable federal and state laws regarding non-discrimination and affirmative action. Oklahoma State University is committed to a policy of equal opportunity for all individuals and does not discriminate based on race, religion, age, sex, color, national origin, marital status, sexual orientation, gender identity/expression, disability, or veteran status concerning employment, educational programs and activities, and/or admissions. For more information, visit [Oklahoma State University](#).

Issued in furtherance of Cooperative Extension work, acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture, Director of Oklahoma Cooperative Extension Service, Oklahoma State University, Stillwater, Oklahoma. This publication is issued by Oklahoma State University as authorized by the Vice President for Agricultural Programs.

© 2025 Oklahoma State University

All rights reserved.

Handbook for County Commissioners of Oklahoma

Table of Contents

INTRODUCTION: HOW TO USE THIS HANDBOOK

CHAPTER ONE: COUNTY GOVERNMENT IN OKLAHOMA

The County Government System in Oklahoma.....	1-1
Powers and Duties of County Government	1-1
Creation and Disorganization of Counties	1-2
Creation of Counties	1-2
Disorganization of Counties.....	1-2
Duties of County Officers	1-2
Elected County Officers.....	1-2
County Commissioners	1-4
County Clerk.....	1-5
County Assessor	1-5
County Treasurer	1-6
County Court Clerk.....	1-6
County Sheriff	1-6
County Budget Boards	1-7
District Attorney.....	1-7
Outside Counsel	1-7
Nonelected County Officers and Boards.....	1-8
County Engineer.....	1-9
County Extension Office Personnel	1-10
County Board of Health/Superintendent of Health.....	1-10
Emergency Medical Service Districts Board of Trustees	1-10
County Medical Examiner	1-11

County Safety Director.....	1-11
Safety Coordinators	1-11
County Board of Equalization Members.....	1-11
Course of Instruction Required.....	1-12
Board Meetings.....	1-12
County Excise Board Members	1-12
Course of Instruction Required.....	1-13
Board Meetings.....	1-13
Board of Tax Roll Corrections Members.....	1-13
County Emergency Management Director.....	1-14
The County Board of Public Welfare Members	1-14
County Election Board Members and County Election Board Secretary	1-14
Post Election Audit.....	1-15
County Free Fair Association Board Members	1-15
Other Nonelected Officers.....	1-16
Federal Regulations	1-16
Accessibility.....	1-16
Required Posters.....	1-16

CHAPTER TWO: SOURCES OF COUNTY REVENUE

County Funds	2-1
The County General Fund	2-1
Ad Valorem Tax Collections	2-3
Real Property	2-3
Personal Property	2-3
Other Ad Valorem Funded Budgets.....	2-4
Exemptions to Ad Valorem Taxation	2-4
Homestead Exemption	2-6
Additional Homestead Exemption.....	2-7
Ad Valorem Tax Refunds or Credits	2-7
Additional Revenue Sources for the County General Fund	2-8
Fees and Collections	2-8

County Sales Tax	2-8
Sales Tax Administrative Fee	2-8
Emergency Medical Services Sales Tax	2-9
County Use Tax	2-9
State-Transfer Payments	2-10
In-Lieu Taxes	2-10
Reimbursements	2-11
Cash Funds	2-13
Cash Fund Appropriations	2-14
Capital Projects Funds	2-15
Debt Service Funds	2-15
Special Assessment Funds	2-15
Audit Funds	2-15
Governmental Funds	2-16
Proprietary Funds	2-16
Enterprise Funds	2-16
Internal Service Fund	2-16
Fiduciary Funds	2-16
Trust and Agency Funds	2-16
Other Sources of County Revenue	2-17
Funds for County Road and Bridge Construction and Maintenance	2-17
County Bridge and Road Improvement Fund	2-17
Preserving and Advancing County Transportation Fund	2-17
Other Funds	2-18
Audit Structure	2-18

CHAPTER THREE: THE COUNTY BUDGET PROCESS

Budget Preparation	3-1
The Purpose of a Budget	3-2
Forms Related to the Budget Process	3-2
Budget Submissions	3-3
County Budgets in Counties Where County Excise Boards are Responsible for the Budget	3-3

The County Excise Board.....	3-8
Abstract of Assessed Valuations	3-8
Who Submits Budgets.....	3-9
Budget Planning Conference.....	3-9
County Officer's Annual Report	3-9
Role of Board of County Commissioners	3-10
County's Annual Budget Report	3-10
Publication of Financial Statement and Budget	3-11
Presentation of Financial Statement	3-11
Review and Approval of the County Budget.....	3-11
Publication of Approved Budget.....	3-12
Transfer of Appropriations.....	3-12
Error Corrections for Apportionment or Expenditures	3-13
Transfers for Emergency and Transportation.....	3-14
Supplemental and Additional Appropriations	3-14
Interfund Loans (Temporary Transfers)	3-15
Temporary Appropriations (Commissioner/Excise Board Budget Counties).....	3-15
City or Town Budgets in Counties Where County Excise Boards are Responsible	3-15
Statement of Estimate of Needs	3-16
School District Budgets in Counties Where County Excise Boards are Responsible.....	3-17
County Budgets in Counties with County Budget Boards	3-21
The County Budget Act	3-21
The County Budget Board	3-22
Meetings	3-22
Report of Estimated Revenues and Expenses.....	3-22
Budget Preparation	3-23
Classifying Revenues and Expenditures	3-24
Public Hearings and Protests	3-24
Budget Adoption	3-25
County Excise Board's Role	3-25
Amended Budget	3-26
Receiving Assistance and Audits	3-26

Office of the State Auditor and Inspector	3-26
The District Attorney.....	3-27
Understanding County Finances	3-27

CHAPTER FOUR: THE COUNTY ACCOUNTING SYSTEM

Standardized Chart of Accounts and Operating Procedures.....	4-1
Account Structure	4-2
Funds.....	4-2
Department Account	4-3
Expense Account.....	4-3
Estimate of Probable Income.....	4-3
Transfer of Appropriations	4-3
Transfer of Special Fund Balance.....	4-3
Warrants	4-4
County Bank Accounts	4-4
Official Depository Account	4-4
The General Account.....	4-4

CHAPTER FIVE: GOVERNMENTAL TORT CLAIMS

The Tort Claims Act in Oklahoma.....	5-1
Liability Insurance	5-2
Filing Claims	5-2
Definitions	5-4
Written Claim Procedures.....	5-4
Determining Liability.....	5-5
Extent of Liability	5-5
Additional Claims	5-6
Exemptions from Liability	5-6
Settling Claims.....	5-8
Claim Denial	5-9
Claim Settlement	5-9
Employee Defense	5-9
County's Right to Recover Monies.....	5-10

Settlement and Payment	5-10
Payment Limitations	5-10

CHAPTER SIX: OFFICE OF COUNTY COMMISSIONER

Filing as a Candidate for County Commissioner	6-1
Filling the Office of County Commissioner	6-3
Term of Office	6-3
Conditions of Office	6-4
Vacancies	6-4
Resignations	6-5
Removal	6-5
Assuming the Office of County Commissioner.....	6-5
The Oath or Affirmation.....	6-5
The Blanket Bond	6-5
Serving as County Commissioner.....	6-7
Office Organization	6-7
Office Locations.....	6-7
Hours and Holidays	6-8
Office Personnel	6-8
First Deputy or Chief Deputy	6-8
Deputies	6-8
Duties and Job Descriptions.....	6-9
Personnel Policies	6-9
Employment Requirements, Salaries, and Benefits	6-11
Timesheets	6-11
The County Seal	6-11
Purchasing Procedures.....	6-12
Requesting Officers.....	6-12
Receiving Officers	6-12
Requesting and Receiving Officers for Other Entities within the County	6-12
Inventory Procedures.....	6-12
Signature Filings with the Secretary of State.....	6-13

County Officer Signature List	6-13
Facsimile Signatures.....	6-13

CHAPTER SEVEN: DUTIES OF THE COUNTY COMMISSIONER: GENERAL

County Districts	7-1
Board of County Commissioners.....	7-2
Chairperson	7-2
Defining the County Commissioners' Responsibilities and Powers.....	7-2
Responsibilities	7-2
Hold Regularly Scheduled Meetings	7-3
Serve as County Administrators.....	7-3
Obtain Legal Advice	7-3
Supervise the Financial Affairs.....	7-3
Oversee Purchasing and Inventory.....	7-3
Furnish Courtroom and Office Space.....	7-4
Perform Other Required Duties	7-4
Maintain County Highway System.....	7-4
Provide Community Service.....	7-4
Serve on County Boards.....	7-4
General Powers	7-4
ACCO Conferences and Workshops.....	7-10
ACCO Safety Meetings	7-10
Commission on County Government.....	7-11
County Commissioner Accreditation Program	7-11
OSU College of Engineering, Architecture, and Technology	7-11

CHAPTER EIGHT: DUTIES OF THE COMMISSIONER: MEETINGS

Meetings	8-1
Power to Preserve Order	8-2
Equal Division.....	8-2
Regularly Scheduled Meetings.....	8-2
County Clerk Attendance at Meetings.....	8-3
Continued or Reconvened Meetings	8-3

Prior Notice of Meetings – Yearly	8-3
Post Agenda Before Each Meeting	8-5
Notice on a Website.....	8-5
Electing a Chairperson	8-8
Special Meetings	8-8
Special Board of County Commissioners Meetings.....	8-9
Executive Sessions	8-9
Minutes	8-10
Agenda Item for Executive Session.....	8-10
Emergency Meetings.....	8-10
Agendas.....	8-11
County Clerk Record	8-11
Notice of Meeting Changes.....	8-11
Understanding the Oklahoma Open Meeting Law	8-11
Holding Open Meetings	8-12
Recording Votes.....	8-12
Circumvention of Act	8-12
Meeting Minutes.....	8-13
Penalties.....	8-13
Conducting Orderly Meetings.....	8-13
Parliamentary Procedure	8-13
Order of Business	8-14
Agenda	8-14
Call to Order	8-14
Roll Call.....	8-14
Reading and Approving of the Minutes	8-14
Considering Motions, Resolutions, and Proclamations	8-16
New Business	8-18
Reviewing and Approving Claims.....	8-18
Considering Bids and Contracts	8-18
Reports of County Officials	8-18
Citizens Presentations.....	8-20

Recess or Adjournment.....	8-20
----------------------------	------

CHAPTER NINE: DUTIES OF THE COUNTY COMMISSIONER: NOTICES AND PUBLICATIONS

Publishing Board of County Commissioners Proceedings.....	9-1
Annual Statement	9-2
Statement	9-2
Employees and Salaries	9-2
Publishing Bids	9-2
Publishing County Budgets.....	9-3
Publishing Notices.....	9-3
Payment for Publications	9-4

CHAPTER TEN: DUTIES OF THE COUNTY COMMISSIONER: COUNTY ADMINISTRATION

Performing Administrative Duties	10-1
County Offices, Locations, and Hours	10-1
Providing Office Space	10-1
Court Locations in Other Cities	10-2
District Attorney.....	10-2
Purchasing Agent	10-2
Election Board.....	10-2
Establishing Additional Offices	10-3
County Programs and Facilities.....	10-3
Hours.....	10-3
Holidays.....	10-3
Personnel Policies	10-4
Salaries	10-4
Alternative Salaries Structure	10-8
Fair Labor Standards Act.....	10-8
Benefits	10-8
Travel Expenses.....	10-9

Safety Incentive Awards.....	10-9
Wellness Council	10-9
Loyalty Oaths and Oaths of Office.....	10-10
The Blanket Bond	10-10
The County Seal	10-11
Signature List for Secretary of State	10-11
Obtaining Legal Advice.....	10-12
The District Attorney.....	10-12
Bills, Laws, and Regulations as Legal References	10-12
Employing General Counsel.....	10-12
Civil and Criminal Cases in Which the County is Interested	10-12
County Assessors	10-13
County Clerks	10-13
County Sheriffs.....	10-13
Deputies Involved in Shooting Incident.....	10-13
Disqualification of District Attorney	10-13
County Treasurers.....	10-14
Managing Financial Affairs.....	10-14
Oversee Purchasing and Inventory.....	10-14

CHAPTER ELEVEN: BOND ISSUES AND JUDGEMENTS

Creating Sinking Funds.....	11-1
Issuing County Bonds	11-2
County Commissioners' Role in Municipal Bond Issues.....	11-2
Understanding Municipal Bonds.....	11-3
Maximum Interest Rates on Bonds	11-3
Specific Purpose for Debt	11-4
County Debt Limit	11-4
Bond Issue	11-4
Indenture or Transcript.....	11-4
Certificate of Legal Compliance	11-5
County	11-5

State	11-5
Payments for Advisors and Other Expenses	11-5
Bond Terms	11-6
Serial Bonds.....	11-6
Registered Bonds	11-6
Coupon Bonds	11-6
Major Bond Categories	11-7
Registering Bonds	11-7
Registration Systems Creation and Management	11-7
Description	11-10
Understanding Implications of the Federal Tax Reform Act of 1986.....	11-10
Federal Tax Interest Income Exemption	11-10
Restrictions	11-10
Arbitrage Restrictions	11-11
Internal Revenue Service Report	11-11
Seeking Assistance with Bond Issues	11-11
Paying Judgments	11-12
Purpose of Judgment Sinking Fund.....	11-12
Roles of County Officers Regarding Judgments	11-13
The Court Clerk	11-13
The County Treasurer	11-13
The County Clerk.....	11-14
The Board of County Commissioners	11-15
Sinking Fund Levy Computation.....	11-15
Annual Principal and Interest.....	11-15
Prepayment of Judgments	11-16
Closing the Account	11-16

CHAPTER TWELVE: DUTIES OF THE COUNTY COMMISSIONER: TRUST AUTHORITIES

County Public Trust Authorities	12-1
Purposes.....	12-2

Benefits	12-2
Presumptions	12-3
Conditions	12-3
County Commissioner Responsibilities	12-4
New Public Trust Authorities	12-4
Existing Public Trust Authorities	12-5
Approval of Beneficiaries	12-5
Public Trust Authorities with a County or Municipality.....	12-5
Creating Public Trust Authorities	12-6
Procedure.....	12-6
Document to Establish a Public Trust Authorities	12-7
Initial Document.....	12-7
Trustees.....	12-7
Jail Trust Membership.....	12-8
Maintaining Public Trust Authorities	12-8
Holding Meetings	12-8
Purchasing.....	12-9
Construction Labor, Equipment, and Materials.....	12-9
Other Supplies, Equipment, or Materials	12-9
Real Property.....	12-9
Leasing to Public Trust Authorities	12-10
D dissolving Public Trust Authorities.....	12-10
County Jail Trust Authorities	12-11
Creating Trusts Under Title 60 (Property)	12-11
Creating Trusts Under Title 19 (Counties and County Officers)	12-11

CHAPTER THIRTEEN: DUTIES OF THE COUNTY COMMISSIONER: CIRCUIT ENGINEERING DISTRICTS

Objectives.....	13-1
Authorities and Responsibilities.....	13-2
Professional Engineer	13-3
Activities.....	13-3

Audits, Legal Services, and Purchasing	13-4
Audits	13-4
Legal Services	13-4
Other Services	13-4
CED Auctions	13-4
Facilitator	13-4
Statewide Board.....	13-5
Oklahoma Circuit Engineering Districts Board	13-5
Replacement, Expansion, or Repair of Bridges Expenditures.....	13-5
OCCEDB Circuit Engineering District Revolving Fund	13-6
OCCEDB Emergency and Transportation Revolving Fund.....	13-6
OCCEDB Solid Waste Program	13-7

CHAPTER FOURTEEN: DUTIES OF THE COUNTY COMMISSIONER - COUNTY ROADS AND BRIDGES

Roads.....	14-1
County Commissioners' Duties and Jurisdiction	14-2
Boundary Roads – Adjoining Counties.....	14-3
Weight Restrictions.....	14-3
Roads and Highways	14-3
Bridges	14-4
Speed Limits	14-4
Unincorporated Areas.....	14-4
Interlocal Agreements	14-5
Municipalities.....	14-5
Bridges	14-6
Boundary Roads – Adjoining Counties.....	14-6
County Bridge Inspections	14-6
Bridge Standards.....	14-7
Planning.....	14-7
Plans Mandated by the Oklahoma Statutes	14-7
Annual and Four-Year Priority Plans and Budgets.....	14-7

Road and Bridge Inventory	14-7
Road Adequacy and Needs	14-8
Road and Bridge Construction	14-8
Engineering Requirements.....	14-8
Road Maintenance	14-9
Maintenance Plan	14-9
Road Upgrades.....	14-9
Routine Road Maintenance and Inspection.....	14-11
Routine Maintenance.....	14-11
Causes of Failures.....	14-11
Drainage	14-11
Utility Cuts.....	14-12
Asphalt Failures.....	14-12
Chip-Seal Techniques	14-13
Road Surface Preparation	14-15
Check the Roadbed	14-15
Spray the Asphalt.....	14-15
Apply the Chips	14-15
Roll the Road	14-16
Bridge Repair and Replacement	14-16
Federal Aid for Bridge Repair or Replacement	14-16
State Aid for Bridge Repair or Replacement	14-16
Boundary Roads – Adjoining Counties.....	14-16
County Built Projects Using CBRI Funds	14-17
County Built Bridge Criteria.....	14-17
Financing for Road and Bridge Construction and Maintenance	14-18
Purchasing and Bid Procedures	14-18
Funds Available	14-18
Federal Funds - Federal Highway Administration: Oversight by ODOT	14-18
Requirements.....	14-19
State Funds: Oversight by ODOT.....	14-19
County Improvements for Roads and Bridges.....	14-19

County Road Machinery and Equipment Revolving Fund	14-19
State Funds: Oversight by the Counties	14-20
County Bridge and Road Improvement Funds.....	14-20
Priority of Funds.....	14-20
Apportionment of Funds.....	14-20
Use of Funds.....	14-20
Preserving and Advancing County Transportation Fund	14-21
County Highway Funds	14-21
Auctions	14-26
County Auctions.....	14-26
Circuit Engineering Auctions	14-26
References	14-26

CHAPTER FIFTEEN: DUTIES OF THE COUNTY COMMISSIONER: COMMUNITY SERVICE

Community Services.....	15-1
Community Service Districts	15-1
Special Millage Districts	15-2
Special Districts Without a Millage Levy.....	15-7
Emergency Medical Service Coverage	15-9
County Libraries	15-10
Care of the Indigent	15-10
Flood Plain Management	15-10
Federal Aid with Community Services	15-11
Catalog of Federal Domestic Assistance	15-11
Grant Funding Information	15-11
Community Services Assistance	15-11
Oklahoma Cooperative Extension Service	15-11
Center for Local Government Technology.....	15-12
Oklahoma Association of Regional Councils	15-13
Development Acts.....	15-13
The Oklahoma Housing Reinvestment Program Act	15-13

The Oklahoma Rural Housing Incentive District Act.....	15-14
The Local Development Act	15-14
Other Sources	15-14

CHAPTER SIXTEEN: DUTIES OF THE COUNTY COMMISSIONER: COUNTY OFFICES, BOARDS, AND DEPARTMENTS

The County Board System	16-2
The Board of County Commissioners.....	16-2
County Excise Board.....	16-6
General.....	16-6
Holidays for County Offices	16-6
Abstract of Assessments	16-6
Budgets	16-6
Training	16-7
Property Valuations	16-7
Notice of Increase in Valuation.....	16-7
Protests (Written Complaints)	16-7
Appeals of County Assessor's Determinations	16-8
Hearings of County Board of Equalization	16-8
County Board of Equalization.....	16-9
Overview	16-9
Training	16-9
Sessions	16-10
Regular Session Duties	16-10
Special Sessions.....	16-11
Duties	16-11
Appeals of County Board of Equalization Determinations	16-11
Board of Tax Roll Corrections.....	16-12
Assessment Errors.....	16-12
Exemption Errors	16-13
Transcription Errors	16-13
Tax Levy Errors	16-13

Valuation Errors	16-13
Certificate of Error	16-14
County Extension Office.....	16-14
County Board of Health	16-16
Department of Health or Superintendent of Health.....	16-16
City-County Board of Health	16-16
Membership.....	16-16
Board of County Commissioners' Role	16-16
City/County Parks and Recreation Department.....	16-17
County Engineer.....	16-17
Duties	16-17
County Engineers and Consultants	16-18
Oklahoma Department of Transportation.....	16-18
County Board of Public Welfare.....	16-18
Membership.....	16-19
County Commissioner's Role	16-19
County Election Board	16-19
County Free Fair Association Board Members	16-19
Election	16-20
Vacancies	16-20
Meetings	16-20
Surety Bond.....	16-21
County Law Library.....	16-21
Planning Commission	16-21
County Planning Commission	16-21
Authorities of the Commission	16-22
Commission Members	16-22
City-County Planning Commission.....	16-22
Authorities of the Commission	16-22
Commission Members	16-23
County Planning Commission	16-23
Commission Members	16-23

Board of County Commissioners' Role	16-24
---	-------

APPENDIX A: USING THE OKLAHOMA STATUTES

The Oklahoma Statutes Online	1
Searching the Oklahoma Statutes Databases	2
The Oklahoma Statutes.....	3
The Supplements	3
Conflicting Oklahoma Statutes	3
Conflicting Oklahoma Statutes and Session Laws	3
Session Laws Citations	3
Index.....	4
General Index.....	4
Tables	5
A Closer Look.....	6
Titles	6
Chapters and Sections	6
Referencing the Oklahoma Statutes.....	8
Distribution	8

APPENDIX B: HISTORY OF THE HANDBOOK FOR COUNTY COMMISSIONERS

The First Edition	1
The Second and Third Editions.....	2
The Fourth, Fifth, and Sixth Editions	2
The Seventh Edition	2
The Eighth Edition	3
The Ninth Edition	3
The Tenth Edition.....	3
The Eleventh Edition	4
The Twelfth Edition.....	4
The Thirteenth Edition	4
The Fourteenth Edition	5

APPENDIX C: RELATED SOURCES, ADDRESSES, AND PHONE NUMBERS

LIST OF TABLES

Chapter Two – Sources of County Revenue

Table 2-1. County General Fund Budget Accounts and Regulations for Special Services	2-2
Table 2-2. County Ad Valorem Taxation Process.....	2-5
Table 2-3. Property Tax Calculation.....	2-6
Table 2-4. State Transfer Payment Sources and Uses.....	2-12

Chapter Three – The County Budget Process

Table 3-1 Differences Between the Two County Budget Systems	3-4
Table 3-2. Fiscal Timetable for Counties Using the Commissioner/Excise Board Budget	3-5
Table 3-3. Fiscal Timetable for Counties Using the Budget Board Budget.....	3-18

Chapter Seven – Duties of the County Commissioner: General

Table 7-1. Yearly Calendar of Activities for The Board of County Commissioners	7-13
--	------

Chapter Nine – Duties of the County Commissioner: Notices and Publications

Table 9-1. Notice Identification and Publication Information.....	9-5
---	-----

Chapter Eleven – Duties of the County Commissioner: Sinking Funds-County Bond Issues and Judgments

Table 11-1. Bond Categories and Statute References.....	11-8
---	------

Chapter Fourteen – Duties of the County Commissioner: County Roads and Bridges

Table 14-1. County Road and Bridge Funding Sources	14-22
--	-------

Chapter Sixteen – Duties of the County Commissioner: County Offices, Boards, and Departments

Table 16-1. Relationships of County Commissioners	16-3
---	------

Table 16-2. County Board of Equalization Session Periods	16-10
--	-------

LIST OF FIGURES

Chapter Five – The Tort Claim Process	
Figure 5-1. The Tort Claim Process.....	5-3
Chapter Six – Office of the County Commissioner	
Figure 6-1. Sample Oath of Office for County Officers.....	6-6
Figure 6-2. Sample Organizational Chart.....	6-10
Chapter Eight – Duties of the County Commissioner: Meetings	
Figure 8-1. Sample Schedule of Regular Meetings Form.....	8-4
Figure 8-2. Sample Notice of Meetings Form.....	8-6
Figure 8-3. Sample Order of Business.....	8-15
Figure 8-4. Sample Resolution.....	8-17
Figure 8-5. Sample Proclamation.....	8-19
Chapter Ten – Duties of the County Commissioner: County Administration	
Figure 10-1. Sample Salary Calc. For County Officer.....	10-6
Chapter Fourteen – Duties of the County Commissioner: Roads and Bridges	
Figure 14-1. Basic Steps in Maintaining Roads.....	14-10
Figure 14-2. Steps in Chip-Seal Job.....	14-14

This page is intentionally left blank.

Introduction

How to Use This Handbook

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

This handbook revision has been prepared for use primarily by county commissioners, their deputies, and other employees in their office to aid them in performing their duties. This handbook is 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 users supplement the information that is provided.

NOTE:

This handbook has been prepared solely as a guide and source of reference for use in day-to-day job activities. It should not be used as a supplement to, or a replacement for, the Oklahoma Statutes, opinions of the State Attorney General, Oklahoma Court Rules, and/or policies and procedures issued by the appropriate state agencies (Office of the 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 a procedure or policy issued by an appropriate state agency, those opinions, interpretations, procedures, and policies will take precedence over this handbook.

Technology

Internet Document

The *Handbook for County Commissioners of Oklahoma* is an internet document and can be accessed through the [County Training Program website](#) under the “Handbooks” heading. The document can also be downloaded onto computers, copied, or printed.

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

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

The statute references on the right-hand side of the pages are linked to the web. Readers can click on the statute references, and they will be linked directly to a complete version of that statute on the [Oklahoma State Courts Network \(OSCN\) website](#).

Forms are shown in blue and clicking on that text will link readers to the website where the form can be downloaded.

Readers can use the “search” feature on the webpage as an index to search for words or phrases they wish to reference. Readers can also page through the handbook just as they would a printed copy. The handbook appears on the screen exactly as it will appear when printed (in landscape orientation).

County commissioners can also access other county officers’ handbooks on the [CTP website](#).

Organization

Chapters one through five of the *Handbook for County Commissioners of Oklahoma* cover county government in Oklahoma. These chapters apply to all county officers and employees. This section is intended to provide general information about how county government operates in Oklahoma and to help members of the county commissioner’s office understand how they affect and are affected by other county entities and procedures.

Chapters six through sixteen describe the various duties and responsibilities of the county commissioner’s office.

Appendix A is a guide to using the Oklahoma Statutes.

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

Appendix C contains a list of related sources and their addresses and phone numbers. Throughout the

handbook, these sources are referenced. The data in Appendix C is provided for the reader's convenience if they need to contact any of these agencies.

Oklahoma Statutes and Other References

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

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

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

This handbook is not intended to be a legal source to replace the Oklahoma 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 statutes.

The Oklahoma Statutes can be accessed online through the [OSCN website](#). For detailed instructions on using the Oklahoma Statutes, see Appendix A.

Procedures

This handbook includes some procedural information for accomplishing the duties of the county commissioner's office. Some procedures will vary from one county to another. This handbook is not meant to suggest procedures not mandated by Oklahoma Statutes or other rulings.

Forms

Since many forms are available online, and because many counties now develop their own computerized forms, samples of some forms are not included in this version of the handbook. Each time a form is mentioned, its source, such as the Office of the State Auditor and Inspector, is given. In some cases, a link (in blue) is provided to the form or to the appropriate agency to obtain a sample of the form or information about it.

NOTE:

Since the SA&I website has been updated, their forms are only available for download. This means that the forms cannot be viewed or linked in a web browser. Because of this, the forms that are linked in this handbook are linked to the SA&I "Publications & Forms" search bar. Simply type the SA&I

form number listed in this handbook in the SA&I search bar and it should appear for download on the SA&I website.

Questions and Comments

Every attempt has been made to provide a complete and accurate handbook. For any questions, comments, or suggestions, please contact the County Training Program at Oklahoma State University.

Telephone: 405-744-6160

Fax: 405-744-8210

Email: ctp@okstate.edu.

Visit the [County Training Program website](#) for more information.

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.

County officers are elected. Unlike municipal governments, county governments do not make new laws or ordinances. The state legislature enacts the laws that govern county government and that county governments enforce.

This chapter briefly explains the county government system in Oklahoma and discusses the duties and responsibilities of all county officials, both elected and nonelected.

Powers and Duties of County Government

Oklahoma law states that “each organized county within the state shall be a body corporate and politic.” Counties 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

[Oklahoma Constitution Article 17 § 2](#)
[Oklahoma Constitution Article 17 § 8](#)

[Oklahoma Constitution Article 17 § 1](#)
[Oklahoma Constitution Article 17 § 2](#)
[19 O.S. § 1](#)
[19 O.S. § 3](#)

- 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 specially provided for by law

Creation and Disorganization of Counties

Creation of Counties

The legislature shall provide by general laws for the creation of new counties, the altering or changing of lines, the equitable division of assets and liabilities, and the original location of county seats in new counties according to the Oklahoma Constitution.

[Oklahoma Constitution
Article 17 § 4](#)

Disorganization of Counties

Under certain conditions outlined in the Oklahoma Constitution, the board of county commissioners of a county shall submit to the qualified electors of that county a ballot in the next ensuing election with the question: "Shall the county be an unorganized county?" The qualified electors will answer "Yes" or "No."

[Oklahoma Constitution
Article 17 § 5](#)

If a majority of the votes are affirmative, the county shall be unorganized, be attached to, and be a part of the adjoining county having the lowest valuation of taxable property. The unorganized county shall remain as a district in the adjoining county until such time as the qualified electors vote in favor of separate organized county existence, according to guidelines in the Oklahoma Constitution.

Duties of County Officers

Elected County Officers

Oklahoma law stipulates that each county has six county offices plus the office of the district attorney, who may serve more than one county. Each office is headed by an elected county officer. Five of these offices were established in the Oklahoma Constitution in 1907.

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

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

- County Commissioners
 - Three in each county; one elected by the voters in each of the three districts
- County Clerk
- County Assessor
 - Created by Oklahoma Statute in 1911; replaced town, city, and township assessors whose offices were abolished that same year
- County Treasurer
- County Court Clerk
- County Sheriff
- District Attorney
 - An Oklahoma statute in 1965 created the office of the district attorney, formed 27 districts, and replaced county attorneys with district attorneys. Voters from one or more counties within a district select a district attorney to represent that district.

Oklahoma Constitution
Article 17 § 2

Oklahoma Constitution
Article 17 § 2
68 O.S. § 2814

Oklahoma Constitution
Article 17 § 2

Oklahoma Constitution
Article 17 § 2

Oklahoma Constitution
Article 17 § 2
19 O.S. § 215.1

19 O.S. § 131

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 county court clerk, the county sheriff, and the district attorney are elected in one election.

NOTE:

OSU Extension Fact Sheet AGEC 802, “Duties and Responsibilities of Elected County Officials,” contains a table showing the schedule of election years for elected county officers and contains detailed descriptions of the officer’s duties and responsibilities.

County Commissioners

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

19 O.S. § 321

County commissioners serve on the board of county commissioners and act as the principal administrators of the county. Their duties include the following activities:

- Selling or purchasing public land or buildings for the county 19 O.S. § 339
- Auditing the accounts of other county officers 19 O.S. § 339(A)(1)
- Approving the purchase of operating supplies, equipment, and services contracted for the county 19 O.S. § 339.2
- Approving the purchase of operating supplies, equipment, and services contracted for the county 19 O.S. § 1505(F)
- Supervising county road and bridge construction and maintenance 19 O.S. § 339(3)
- Developing personnel policies, designating holidays, and approving salaries for county employees 19 O.S. § 339(A)(10)
- Approving payment of the county payroll 19 O.S. § 326
- Auditing and approving tort claims against the county 19 O.S. § 153
- Auditing and approving tort claims against the county 51 O.S. § 158
- Receiving and approving bids for major purchases or construction projects 69 O.S. § 1101
- Authorizing and maintaining an inventory of all county property, owned or leased, that is valued at or more than Two Thousand Five Hundred Dollars (\$2,500.00), except IT hardware and software, which remains at Five Hundred Dollars (\$500.00) or more 19 O.S. § 1502
- Preparing the county budget in conjunction with other county officers Oklahoma Constitution Article 10 § 9-D
- Monitoring the county solid waste program
- Calling county elections for various purposes
- Reapportioning county commissioner districts in accordance with Census Bureau criteria 19 O.S. § 321(B)
- Purchasing surety bonds (blanket bonds) to cover all county officers and employees 19 O.S. § 167
- Purchasing surety bonds (blanket bonds) to cover all county officers and employees 19 O.S. § 622

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

19 O.S. § 326
25 O.S. § 307(E)

County Clerk

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

- Serving as secretary for the board of county commissioners and other county boards such as the county excise board
- Recording all appropriations and expenditures for each county office or department
- Preparing warrants or checks for paying county bills and payroll
- Purchasing or leasing and maintaining all county supplies and equipment
- Acting as the register of deeds

19 O.S. § 250
19 O.S. § 284
19 O.S. § 286
19 O.S. § 244
19 O.S. § 245
68 O.S. §§ 2861; 3005.1
19 O.S. § 243
19 O.S. § 244
19 O.S. § 347
62 O.S. § 471
19 O.S. § 1501
19 O.S. § 225
19 O.S. § 346

County Assessor

The county assessor assesses all property for ad valorem taxation, submits the value of each property to the county equalization board, and later submits the values to the State Board of Equalization for approval. After receiving the certified millage rates from the county excise board, the county assessor prepares the tax roll, which shows the taxes due on each county property, and forwards the roll to the county treasurer for tax collection.

19 O.S. § 287
68 O.S. § 2814(1)
68 O.S. § 2815
68 O.S. § 2817
68 O.S. § 2842(B)
68 O.S. § 2869
68 O.S. § 2827
68 O.S. § 2840

The county assessor also performs the following duties:

- Preparing and maintaining permanent records of all real and personal property, including cadastral maps

- Implementing the four-year visual inspection program for all property [68 O.S. § 2820](#)
- Auditing any property for which the estimated fair cash value differs from the value submitted by the taxpayer [68 O.S. § 2823](#)
- Receiving and reviewing all applications for exemptions [68 O.S. § 2846](#)
- Serving as a member of the board of tax roll corrections [68 O.S. § 2836](#)
- Receiving and reviewing all applications for exemptions [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 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 SA&I for audit.

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

County Court Clerk

The county court clerk's primary responsibilities are to record, file, and maintain district court proceedings and to 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), pool hall, and other county licenses.

County Sheriff

The county sheriff is the chief law officer responsible for preserving peace and protecting life and property in the county. The county sheriff apprehends persons charged with criminal activity; operates the county jail (unless the jail is operated by a jail trust); 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 also coordinates and administers county courthouse security. The county sheriff may also assist the state in handling state prisoners.

[68 O.S. § 2820](#)
[68 O.S. § 2823](#)
[68 O.S. § 2846](#)
[68 O.S. § 2836](#)
[68 O.S. § 2871](#)

[19 O.S. § 623](#)
[19 O.S. § 624](#)
[19 O.S. § 625](#)

[68 O.S. § 2869](#)
[68 O.S. § 2913](#)

[12 O.S. § 22](#)
[12 O.S. § 24](#)
[12 O.S. § 27](#)
[12 O.S. § 28](#)
[12 O.S. § 29](#)
[12 O.S. § 35.1](#)
[28 O.S. § 31](#)

[19 O.S. § 513](#)
[19 O.S. § 514](#)
[19 O.S. § 516](#)
[19 O.S. § 545](#)
[19 O.S. § 516\(B\)](#)

County Budget Boards

Counties that 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 needed, proposes a budget, conducts public hearings, and adopts a budget. The budget board also authorizes transfers of certain funds from one county budget account to another and may make supplemental appropriations to the budget.

[19 O.S. § 1403](#)
[19 O.S. § 1407](#)

District Attorney

The district attorney is the chief prosecutor within the 27 districts in Oklahoma. Most district attorneys serve more than one county. The district attorney performs the following duties and may be assisted by one or more assistant district attorneys.

[19 O.S. § 215.1](#)
[19 O.S. § 215.4](#)

- Serves as the 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 opinions and advice to the board of county commissioners and other civil officers of the county when requested on all matters in which the county is interested or relating to the duties of the boards or officers in the county.

[19 O.S. § 215.5](#)

Outside Counsel

The county sheriff, county treasurer, county clerk, or county assessor have 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](#)
[19 O.S. § 271](#)

In any case in which a county officer brings an action against another county officer, the district attorney shall not represent either county officer in the action.

[19 O.S. § 215.25\(H\)](#)

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. § 215.37M\(B\)](#)

Nonelected County Officers and Boards

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

- County Engineer
- County Extension Office professionals
- County Board of Health/Superintendent of Health
- Emergency Medical Districts Board of Trustees
- County Safety Director
- Safety Coordinators
- County Board of Equalization members
- County Excise Board members
- Board of Tax Roll Corrections members
- County Emergency Management Director
- County Board of Public Welfare members
- County Election Board members and County Election Board secretary
- County Free Fair Board Association members (elected within a commissioner's district at a mass meeting)

NOTE:

[OSU Extension Fact Sheet No. AGEC 803, “Duties and Responsibilities of Non-Elected County Officials and Boards,”](#) contains detailed information on the duties and responsibilities of these officers and boards.

County Engineer

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

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

Counties within the eight circuit engineering districts (CED) that have been created in Oklahoma may share an engineer hired by, or under contract to, a district. Refer to [Chapter Thirteen, “Duties of the County Commissioner: Circuit Engineering Districts,”](#) in this handbook.

69 O.S. § 624

69 O.S. § 625

69 O.S. § 626

County Extension Office Personnel

69 O.S. § 687.1

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:

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

70 O.S. § 3418

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 board of county commissioners, and one by the district court. This board establishes and maintains a county health department, a district health department, or a cooperative health department.

Two or more boards of health may form a health district. County boards of health and/or health districts may join cities, towns, and schools to form cooperative departments of health. 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.

63 O.S. §§ 1-201~1-210

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.

Emergency Medical Service Districts Board of Trustees

Emergency medical service districts (ambulance service districts) may be formed by a vote of the people in the area affected. If the service is formed, each district shall have a board of trustees of not less than five members, chosen by the board or boards of commissioners in the county or counties included in the districts. The board of trustees shall have no less than one member from each county or part of a county included in the district.

Oklahoma Constitution
Article 10 § 9C
19 O.S. § 1702
19 O.S. § 1715

Any county has the authority to implement a sales tax not exceeding one percent (1%) upon the gross proceeds or gross receipts derived from all sales or services in the county upon which a consumer's sales tax is levied by the state. The sales tax must meet the following condition:

- The proceeds of the sales tax shall only be used for the purpose of funding emergency medical services.

68 O.S. § 1370.10

County Medical Examiner

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

63 O.S. § 937
63 O.S. § 938
63 O.S. § 939

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. (Reference Administrative Rule 380:1- 22, [Oklahoma Department of Labor, Public Employee Occupational Safety and Health \(PEOSH\) Division](#).)

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. The Association of County Commissioners of Oklahoma (ACCO) publishes the [Sample General Safety Manual](#), which contains additional information about safety in county offices.

40 O.S. § 403(E)

County Board of Equalization Members

68 O.S. §§ 2861 ~2864

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

Members of the county board of equalization also serve on the county excise board. The board of county commissioners, the commissioners of the Oklahoma Tax Commission, and a district judge, or a majority of district judges, each appoint one member to the county board of equalization. The county clerk serves as secretary to this board. As secretary to this board, the county clerk must sign the completed [SA&I Form No. 452, Notice of Excise/Equalization Board Member Appointment](#), and submit it to SA&I within 30 days of the appointment or re-appointment of the respective board member.

Course of Instruction Required

[68 O.S. § 2862](#)

Each member of the county board of equalization shall be required to attend and successfully complete a course of instruction consisting of at least six (6) hours for the purpose of instructing the members about the duties imposed on the board by law. As of November 1, 2023, the initial six-hour training is only required for the member's first term. The course shall be developed by the Oklahoma State University Center for Local Government Technology and shall include subjects similar to those prescribed by law for certification of county assessors and their deputies.

Failure of a county board of equalization member to successfully complete this course within twelve (12) months of the date of that member's appointment shall result in forfeiture of the office and the vacancy shall be filled in the manner provided by law. In addition to the initial training requirement, each member of the county board of equalization shall attend and successfully complete an annual continuing education course of instruction of at least three (3) hours developed by the Oklahoma State University Center for Local Government Technology. Failure of a county board of equalization member to complete this annual continuing education course of instruction shall result in forfeiture of office and the vacancy shall be filled in the manner provided by law.

Board Meetings

[68 O.S. § 2862](#)

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

County Excise Board Members

[68 O.S. § 3005.1](#)

[68 O.S. § 3006](#)

[68 O.S. § 3007](#)

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

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

The county excise board meets at the county seat on the first Monday of July each year to organize and elect a chairman and vice-chairman to perform excise duties for that fiscal year. The county clerk serves as secretary to the county excise board. As secretary to this board, the county clerk

must sign the completed [SA&I Form No. 452, Notice of Excise/Equalization Board Member Appointment](#), and submit it to SA&I within 30 days of the appointment or re-appointment of the respective board member.

Course of Instruction Required

Within the first 12 months of appointment, each member of the county excise board is required to attend and successfully complete a course of instruction that consists of at least six hours. As of November 1, 2023, the initial six-hour training shall only be required for the member's first term. Additionally, members must complete three hours of instruction for every year of service.

[68 O.S. § 3006](#)

The course of instruction shall include the duties and responsibilities of the county excise board, including those related to authorized millage rates imposed by local taxing jurisdictions. The course shall be offered by or approved by the Oklahoma State University Cooperative Extension Service.

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

Board Meetings

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

[68 O.S. § 3006](#)

Forfeitures of office resulting from the failure to comply with Oklahoma statute shall be administered by the State Auditor and Inspector.

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.

[68 O.S. § 2871](#)

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

County Emergency Management Director

The county emergency management director 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 emergencies ranging from natural disasters to enemy attacks.

[63 O.S. § 683.11](#)
[63 O.S. § 683.12](#)

The county emergency management director also works with the county's local emergency planning committee (LEPC). These committees are responsible for helping to facilitate communications between facilities that handle hazardous materials and their respective communities. This activity is mandated by the Risk Management Program provisions of the Federal Clean Air Act Amendments of 1990.

The County Board of Public Welfare Members

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

[56 O.S. § 163](#)

County Election Board Members and County Election Board Secretary

The State Election Board appoints two members and two alternates to the county election board. The State Election Board also appoints a third member and the third alternate from lists provided by the county central committees of the two political parties with the largest number of registered voters in the state, following the guidelines in the Oklahoma Statutes. The county election board members and alternates serve four terms each.

[26 O.S. § 2-110](#)
[26 O.S. § 2-111](#)

These members 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; delivering them to the State Election Board; and certifying election results.

[26 O.S. § 2-123](#)

The State Election Board appoints the county election board secretary for a term of four years. The county election board secretary is the administrative officer of the county election board and has general supervisory authority over all precinct officials and absentee voting board members within the county.

[26 O.S. § 2-112](#)
[26 O.S. § 2-117](#)

The secretary of the county election board employs an assistant secretary and other employees who are necessary to perform the duties of the county election board. The secretary also appoints the inspector, judge, and clerk of each precinct, to serve terms of four (4) years each, per guidelines in the Oklahoma Statutes.

[26 O.S. § 2-123](#)
[26 O.S. § 2-124](#)
[26 O.S. § 2-125](#)
[26 O.S. § 2-126](#)

The county election board secretary notifies the Secretary of the State Election Board of the person employed as the assistant secretary. The assistant secretary is subject to the direction of the county election board secretary. In the event of a vacancy or absence of the secretary, the assistant secretary shall execute the duties of the secretary until a successor is appointed.

26 O.S. § 2-117
26 O.S. § 3-130

Post Election Audit

The State Election Board secretary directs the county election board secretary to conduct a post-election audit of election results for certain elections.

26 O.S. § 3-130

County Free Fair Association Board Members

The board of directors of a county free fair association is composed of nine members (directors), who are elected for a term of three years. Three members shall be elected annually from each county commissioner's district.

20 O.S. § 15-65
20 O.S. § 15-68

Prior to July first, after the election of members of the county fair association, the members elect shall meet at the county seat and shall perfect an organization by the election of a president, vice president, secretary, and a board of directors. The members elect shall designate a day where they shall have a twelve-hour window to vote for the election of a president, vice president, secretary, and board of directors. The president, vice president, secretary, or any member of the board of directors may be removed from their position for failure to attend at least fifty percent (50%) of meetings in a calendar year.

20 O.S. § 15-55

The president, vice president, secretary, and members of the board of directors may be removed from their positions by a unanimous vote of all other members. These members manage the fairground facilities and conduct the county free fair, junior livestock show, and other events. These members manage the fairground facilities and conduct the county free fair, junior livestock show, and other events.

Refer to “[County Free Fair Association Board](#)” in Chapter Sixteen, “Duties of the County Commissioner: County Officers, Boards, and Departments,” in this handbook.

Refer to the [County Free Fair Manual](#) on the Oklahoma State Auditors and Inspector’s website.

Other Nonelected 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
• City-County Park and Recreation Commission	20 O.S § 1205
• Land Use Planning Commission	20 O.S §1208
• County Hospital Board of Control	19 O.S. § 1002
	19 O.S. § 1004
	19 O.S. § 863.1
	19 O.S. § 865.51
	19 O.S. § 866.1
	19 O.S. § 789
	19 O.S. § 790.1

Federal Regulations

Accessibility

The Americans with Disabilities Act of 1990 (ADA) prohibits government entities from discriminating against qualified individuals (citizens or employees) with disabilities on the basis of disability through inadequate coordination of their services, programs, or activities. A government entity with less than 50 employees must, at minimum, adopt and distribute a public notice about the relevant provisions of the ADA to all people who may be interested in its programs, activities, and services. According to the *ADA Best Practices Tool Kit for State and Local Governments*, public entities with 50 or more employees must distribute the notice described above, develop and publish grievance procedures, and designate at least one responsible employee to coordinate ADA compliance. A government entity may elect to have more than one ADA coordinator. For more information on ADA compliance, reference the *ADA Best Practices Tool Kit for State and Local Governments*.

Required Posters

All county elected officials are responsible for ensuring compliance with federal and state labor laws by prominently displaying the required employee rights posters and workplace notices. These posters must be placed in conspicuous locations where employees commonly gather, such as break rooms or near time clocks.

The required federal posters include, but are not limited to:

- Fair Labor Standards Act (FLSA) – Minimum Wage
- Family and Medical Leave Act (FMLA)
- Occupational Safety and Health Act (OSHA) – "Job Safety and Health: It's the Law"
- Equal Employment Opportunity (EEOC)
- Employee Polygraph Protection Act (EPPA)
- Uniformed Services Employment and Reemployment Rights Act (USERRA)
- E-Verify Participation Poster (if applicable)
- Right to Work Poster (if applicable)
- Davis Bacon Act-40 USC 3142

The required state posters for Oklahoma include, but are not limited to:

- Oklahoma Minimum Wage Act
- Workers' Compensation Notice
- Oklahoma Whistleblower Act
- Public Employees Occupational Safety and Health (PEOSH)
- Unemployment Insurance Notice (Oklahoma Employment Security Act)

These posters are available in both English and Spanish and can be downloaded from official government websites such as the **Oklahoma Office of Management and Enterprise Services** (OMES) and the **U.S. Department of Labor**.

NOTE:

The primary purpose of this handbook is to address Oklahoma Statutes. This handbook does not address every federal statute that may be applicable to county government.

Chapter Two

Sources of County Revenue

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

County Funds

The County General Fund

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

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

The board of county commissioners must review and approve all expenditures made from the county general fund.

The primary revenue source for the county general fund is usually the county's ad valorem tax collected on real, personal, business personal, and public service property. Smaller amounts of revenue can come from other sources.

Oklahoma Constitution
Article 10 § 9

62 O.S. § 331
68 O.S. § 3009
68 O.S. § 3011

62 O.S. § 331

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

62 O.S. § 331

Budget Account	Regulated Amount of Deposit
Crippled Children	Oklahoma Supreme Court – State v Malibie 1981 OK 18 630 P.2d 310 – declared unconstitutional
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 Five Thousand Dollars (\$5,000.00)
Farm and Home Demonstration	Variable with the size of the county (optional within statutory limitations)

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.

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

Property taxes are measured in mills. A mill is one-thousandth or \$1.00 tax for every \$1,000 of taxable value. Taxable value (assessed value) is equal to the fair cash value multiplied by the assessment percentage or ratio.

The county excise board can lawfully set the levy not to exceed fifteen mills (five of which are apportioned for school district purposes). They can then apportion the anticipated revenue among the county, cities, towns, and school districts.

[68 O.S. § 2806](#)
[68 O.S. § 2807](#)

[Oklahoma Constitution](#)
[Article 10 § 9](#)

[Oklahoma Constitution](#)
[Article 10 § 8](#)

[Oklahoma Constitution](#)
[Article 10 § 8](#)
[68 O.S. § 2806](#)

Real Property

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

Personal Property

Personal property includes individual personal property and business personal property.

Individual personal property includes such things as clothing, furniture, tools, jewelry, silverware, sporting equipment, pianos, grain loaders, agricultural tractors, 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.

[68 O.S. § 2807](#)

NOTE:

Counties have elected to abolish household personal property taxes. Because of this, the constitutional 10-mill limitation is increased to compensate for the loss in the tax base and make the tax base revenue neutral in tax collections in the year in which it was passed by a vote of the people.

Oklahoma Constitution
Article 10 § 8A

NOTE:

The “[Oklahoma Ad Valorem Mill Levies](#)” is published by the Oklahoma Cooperative Extension Service at OSU and contains a comprehensive listing, by county, of statewide local government millages.

Oklahoma Constitution
Article 10 § 9

Other Ad Valorem Funded Budgets

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

- County Health Department
- County Building
- Emergency Medical Services
- Solid Waste Management District - 3 mills
- County Industrial Development Fund – 5 mills
- Cooperative Library – 1~4 mills
- County Sinking Fund

Oklahoma Constitution
Article 10 § 9A
63 O.S. § 1-223
Oklahoma Constitution
Article 10 §§ 9C(a)

Oklahoma Constitution
Article 10 § 35
Oklahoma Constitution
Article 10 § 10A
Oklahoma Constitution
Article 10 § 26
Article 10 § 28

Refer to Chapter Nine, “General Description of Ad Valorem Taxation,” in the *Handbook for County Assessors of Oklahoma* for a list of all levies with their legal citations. Refer to OSU Extension Fact Sheet [AGEC-795](#), “Ad Valorem Taxes,” for additional information.

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
County Excise Board	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 the 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) = <u>tax revenues needed</u> x 1000 taxable valuation
County Assessor	Applies the levy to each entry on the assessment rolls mill rate x <u>taxable value</u> / 1000 = tax
	Prepares the tax rolls
	Certifies the tax rolls to the county treasurer and simultaneously 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 2-2 shows the ad valorem taxation process and the responsibilities of the various county offices in that process.

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

Table 2-3 shows a hypothetical computation of the property tax due on an Eighty Thousand Dollar (\$80,000.00) house in a county where the assessment ratio is 12%, and the levy is 80 mills.

NOTE:

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

Homestead Exemption

People 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 One Thousand Dollars (\$1,000.00) of the assessed value (the property's taxable valuation is less than One Thousand Dollars (\$1,000.00)).

[68 O.S. § 2888](#)

People who purchased homes during the past year are eligible for a homestead exemption if the following two criteria apply:

- The persons were 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 before February 1 in the year 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 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](#)

1. The homeowner is eligible for a homestead exemption.
2. Application for additional homestead must be made annually on or before March 15.
3. The homeowner's gross household income is Thirty Thousand Dollars (\$30,000.00) or less for the preceding year.

Ad Valorem Tax Refunds or Credits

[68 O.S. § 2906](#)

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

- The person is totally disabled or is 65 years of age or older.
- The person's gross household income is Twelve Thousand Dollars (\$12,000.00) or less.
- The person has been living in the state during the entire preceding year.

A head of household can also qualify for a refund or credit of ad valorem tax payments if the following condition applies:

- 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 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 this person.

[Oklahoma Constitution Article 10 § 8E](#)

Additional Revenue Sources for the County General Fund

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 county treasurer collects fees associated with collecting 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. § 1370.2](#)
[68 O.S. § 1370.4](#)
[68 O.S. § 1370.6](#)

Sales Tax Administrative Fee

The county treasurer or county clerk may charge a fee to any entity which is the recipient of revenue from a designated county sales tax levied for that entity. This fee is reimbursement for the cost of collecting, maintaining, and distributing the funds on behalf of the entity. If a treasurer or clerk chooses reimbursement, a special estimate of needs is prepared for all expenditures, itemized by personal services, maintenance, and operation expenditures for each entity and filed with the county excise board or county budget board. The county excise board or county budget board shall approve such costs to each of the various recipients receiving the revenue and shall render a statement to each entity for reimbursement to the county general fund.

[19 O.S. § 153.1](#)

NOTE:

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

[2004 AG 32](#)
[2005 AG 23](#)
[2007 AG 22](#)

To institute a county sales tax, the board of county commissioners must call an election or complete an initiative petition. In either case, an election is held to perform the following activities:

[1996 AG 70](#)

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

68 O.S. § 1370

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

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

NOTE:

Incorporated cities and towns are allowed to levy a sales tax. Any municipal sales tax would be in addition to the four-and-a-half percent levied by the state and the maximum two percent allowed for county government. The amount of a municipal sales tax must be approved by a majority vote of the registered voters at a general or special election. See [OSU Extension Fact Sheet No. AGEC-763, "Adopting a County Sales Tax."](#)

68 O.S. § 1354
68 O.S. § 2701
68 O.S. § 2705

Emergency Medical Services Sales Tax

Any county of the state may levy a sales tax not to exceed one percent (1%) upon the gross proceeds or gross receipts derived from all sales in the county upon which a consumer's sales tax is levied by the state. The proceeds of the sales tax levy shall be used solely for the purposes of funding emergency medical services. Before a sales tax is levied by the county, the imposition of the tax shall first be approved by a majority of the registered voters of the county voting at a special election by resolution of the board of county commissioners.

68 O.S. § 1370.10

County Use Tax

The board of county commissioners of a county with a county sales tax in place may levy an additional excise (use) tax, at a rate that equals the county sales tax rate. This use tax shall be paid by every person storing, using, or otherwise consuming tangible personal property purchased or brought into the county. These purchases include mail and phone orders and internet purchases from merchants who have no physical presence in Oklahoma. The board of county commissioners also sets the purpose(s) for which the use tax is spent.

68 O.S. § 1411
68 O.S. § 2705

Refer to [OSU Extension Fact Sheet AGEC-765, "Use Tax for County Government,"](#) for additional information on use tax.

State Transfer Payments

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

- County Bridge and Road Improvement Fund 68 O.S. § 500.6
- Motor fuel excise taxes, including gasoline, compressed/liquefied natural gas, and diesel 68 O.S. § 500.7
- Special fuel taxes
- Collections
- Forfeiture taxes
- Motor vehicle license and registration fees
- Gross production tax
- PACT Fund 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 (OTC) makes transfer payments to the county treasurer for counties and school districts. Cities and towns receive their shares directly from the Oklahoma Tax Commission.

NOTE:

Refer to the [Oklahoma Tax Commission](#) website, which contains several helpful reports and publications.

In-Lieu Taxes

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

- Auto tax stamps 68 O.S. § 5301
- Registration fees and taxes on aircraft 68 O.S. § 5302
- Registration and licenses for vessels and motors 47 O.S. § 1137.1
- Textile taxes 3 O.S. § 256
- Farm tractors and equipment 63 O.S. § 4003
- 68 O.S. § 2001
- 68 O.S. § 5401
- 68 O.S. § 5402
- 68 O.S. § 5403
- 68 O.S. § 5404

Reimbursements

Counties may receive reimbursement revenues such as the following examples, which also go into the county general fund.

- Visual Inspection: All local jurisdictions (such as school districts or road districts) that benefit from ad valorem assessment pay a pro-rated share of the total visual inspection budget for the county assessor's program of visual inspection where county properties are visually inspected at least once every four years and revalued annually. This cost is included in the county budget, and the local jurisdictions reimburse their shares of the cost to the county.
- District Attorney: The county initially pays for certain expenses for the district attorney, but the state, through the District Attorneys Council, reimburses the county for certain expenses that the county is not required to provide, such as maintenance, operation, and capital outlay. Counties must provide the district attorney with office space, including heating, cooling, and maintenance of that space; a law library and necessary legal subscriptions; and funds for investigation, prosecution, or defense of any action where the county is a party.
- Election Board Secretary: The county initially pays salaries and fringe benefits for each election board secretary, but the state, through funds appropriated by the state legislature, reimburse the county at a rate not to exceed 135% of the specified salaries. The county files claims for this reimbursement with the Secretary of the State Election Board. The county must supply the election board with appropriate office space.
- Ad Valorem Exemptions: 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.

[68 O.S. § 2817](#)
[68 O.S. § 2820](#)
[68 O.S. § 2822](#)
[68 O.S. § 2823](#)

[19 O.S. § 215.36](#)
[19 O.S. § 215.37B](#)
[19 O.S. § 215.38](#)

[26 O.S. § 2-118](#)
[26 O.S. § 2-119](#)
[26 O.S. § 2-121](#)

[62 O.S. § 886](#)
[62 O.S. § 193](#)
[62 O.S. § 194](#)

Table 2-4. State Transfer Payments to Counties Sources and Uses

Revenue Source/Tax Rate	Use		
	County Roads	County Schools	County Government
Gasoline Excise Tax (\$.16/gallon) 68 O.S. § 500.4~500.63, 68 O.S. § 602, 68 O.S. § 603(A)(1)	~33%		
Diesel Excise Tax (\$.13/gallon) 68 O.S. § 500.4~500.7, 68 O.S. § 602, 68 O.S. § 603(A)(2)	~34%		
Special Fuel (\$.16/gallon) (7%, 5%, 4%, 2%, or 1%) 68 O.S. §§ 500.6, 68 O.S. §§ 703, 704, 705, 706, 707.1, 707.2, 707.3	30.9961%		
Gross Production Tax on Oil 68 O.S. §§ 1001, 1003, 1004	Varies by tax rate*	7.14	
Gross Production Tax on Natural Gas 68 O.S. §§ 1001, 1004	Varies by tax rate*	7.14	
Motor Vehicle License and Excise Tax 47 O.S. § 6-101, 47 O.S. § 6-114, 47 O.S. § 6-115, 47 O.S. § 1004 47 O.S. § 1105 et.seq., 47 O.S. § 1115~1151, 68. O.S. § 2102~2110, 47 O.S. § 1104	33% **	36.20%	0.83% **
Rural Electric Cooperative Tax 68 O.S. § 1803, 1806		95%	
Counties with Racetracks: Admission Fee Tax 3A O.S. § 207			50% or 100%
Gross Production Tax (asphalt or ores) $\frac{3}{4}$ of 1% of value 68 O.S. §§ 1001, 1004	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

[Table 2-4](#) shows the sources and uses of state monies that are transferred to counties.

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 sources:

1. Excise taxes that the state of Oklahoma collects and distributes to counties
2. State of Oklahoma contributions from its General Revenue Fund
3. Local collections of monies

Cash funds differ from the county general fund in one important way. County general funds can be apportioned by the county excise board according to anticipated receipts. Revenue in cash funds must be collected before it can be disbursed. The following are some examples of county cash funds:

• County Sales Tax Fund	68 O.S. § 1370 (E)
• County Assessor's Fee Revolving Fund	68 O.S. § 2829.1
• Emergency Management Fund	63 O.S. § 683.17
• County Community Service Sentencing Program (CSSP) Fund	22 O.S. § 991a 4.1
• 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	69 O.S. § 1503
• County Clerk's Lien Fee Fund	82 O.S. § 1602
• County Fair Board Free Fair Fund	27A O.S. § 1-3-101
• Sheriff's Training Fund	27A O.S. § 2-4-302
• Court Clerk's Child Abuse Prevention Fund (Multidisciplinary Report: DHS Assessments)	19 O.S. § 265
• Court Clerk's Records Management and Preservation Fee Fund	28 O.S. § 153(G)
• District Attorney's Bogus Check Restitution Fund	63 O.S. § 1-227
• County Sheriff's Service Fee Fund	28 O.S. § 152(G)
	22 O.S. § 991f-1.1 (E)
	19 O.S. § 514.1

• County Treasurer's Mortgage Certification Fee Fund	68 O.S. § 1904
• Preservation Fee Fund (Effective July 1, 2001)	28 O.S. § 152
• County Lodging Tax Revolving Fund	68 O.S. § 1370.9

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

- Home Rehabilitation Grant Fund
- Rural Water District Fund
- Fire District Fund
- Special Road/Bridge Repair Fund

These special funds are usually set up for the life of the grant program or the special construction project. At the end of the project, the fund is closed.

Cash Fund Appropriations

Revenue for cash fund accounts is deposited with the county treasurer upon receipt. Some funds are deposited electronically directly into the county bank account. The county treasurer creates a miscellaneous receipt upon deposit of any funds.

[68 O.S. § 331](#)

NOTE:

The revenue deposited with the county treasurer is NOT available for expenditures until the appropriation of funds is made by the board of county commissioners and the county excise board or the budget board. 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 apportions the received revenue into the proper cash fund. Upon completion of the apportionment of funds, the cash appropriation process can begin by completing [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 county officer, board of county commissioners, or county clerk. The completed estimate of needs is presented to the board of county commissioners and approved in an open meeting.

- Part Three: The excise board (or the budget board in counties that have adopted the County Budget Act) reviews 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.

Upon receipt of [SA&I Form 308](#), the county clerk will post it to the appropriation ledger. The revenue is now available for the county officer that governs the cash fund to use the funds.

Capital Projects Funds

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

Debt Service Funds

To ensure the adequate accumulation of principal and interest to retire 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:

Governmental Funds

- General Fund – chief operating fund of the county
- Special Revenue Fund – used for specific revenues and purposes, for example, cash funds
- Debt Service Fund – resources to meet current and future debt service, for example, sinking funds
- Capital Projects Fund – focused on construction and acquisition

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 Fund

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 a basis consistent with the fund's accounting measurement objective as explained in the examples of fiduciary funds below.

Trust and Agency Funds

Trust and agency funds account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. Such funds include expendable

trust, nonexpendable trust, pension trust, and agency funds. For example, a self-administered retirement fund for employees would be a trust and agency fund.

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

60 O.S. § 176

Other Sources of County Revenue

Funds for County Road and Bridge Construction and Maintenance

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

County Bridge and Road Improvement Fund

The County Bridge and Road Improvement (CBRI) Fund receives a portion of the motor fuel excise tax and gross production taxes. The Oklahoma Tax Commission (OTC) apportions monthly the monies among all of the counties based on the County Road, CR Factor, which is updated annually by the Oklahoma Department of Transportation (ODOT). This formula considers average vehicle miles traveled in the county, county collector miles, and county terrain.

69 O.S. § 302.1
69 O.S. § 659-666
2005 AG 6
69 O.S. § 657 et seq

CBRI funds can only be used by the county that receives the funds. Any cash balances in the account at the end of the year are carried over to the next year. The Oklahoma Statutes list several possible uses.

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

Preserving and Advancing County Transportation Fund

House Bill 2758 establishes the Preserving and Advancing County Transportation (PACT) Fund, a revolving fund dedicated to financing county road and bridge maintenance. This bill amends 68 O.S. § 1004 by adjusting the apportionment of revenue from the 5% gross production tax on natural gas. This amendment changes the General Revenue Fund allocation from 80% to 60%, while 20% is allocated to the newly created PACT Fund.

68 O.S. § 1004

The bill caps PACT Fund allocations at Seventy-Five Million Dollars (\$75,000,000) per fiscal year, with any excess revenue reverting to the General Revenue Fund.

Other Funds

Other funds for road and bridge construction and maintenance include the 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, “Duties of the County Commissioner: Roads and Bridges,” in this handbook.

Audit Structure

[19 O.S. § 171](#)

Each county in Oklahoma shall, every two years, have an audit made by the State Auditor and Inspector. The audit shall be a financial or performance audit to be determined by the State Auditor and Inspector.

The county shall prepare financials on a fund-basis format or as prescribed by the Governmental Accounting Standards Board (GASB). When using GASB standards, county funds should be categorized and reported using the General Accepted Accounting Principles (GAAP) fund types and classification.

For county financial audits in primary government, the financial statements must be presented on a fund basis format with, at a minimum, the general fund and all other county funds that represent 10% or greater of total county revenue. All other funds included in the audit must be presented in the aggregate.

[19 O.S. § 171\(C\)](#)

Chapter Three

The County Budget Process

Budget Preparation

County officers, the county excise board, and county budget boards (in County Budget Act counties) 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 and the elected officials' roles in the annual budget process, as well as the responsibilities and authority of the county excise board, the board of county commissioners, and the county budget board (in budget board counties) in budget review and approval. It addresses, in particular, the county general fund budget process. 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 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.

The governing board is responsible for ensuring that each county officer and department files a financial statement (County Officer's Annual Report, [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 for the next fiscal year. This information is used on [SA&I Form No. 308](#), Estimate of Needs and Financial Statement.

[68 O.S. § 3002](#)
[68 O.S. § 3004](#)

The board then uses that information to report an itemized statement of estimated needs 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. Reviewing the source and expenditure of funds during the past fiscal year

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

2. Proposing expenditures based on 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 acquires all forms related to the county budget process. The county clerk distributes these forms to the county offices upon request.

68 O.S. § 3002
68 O.S. § 3004

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

- County Officer's Annual Report, [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, [SA&I Form No. 2631R01 Entity: County](#)
- Officer's Request for Supplemental Appropriation, [SA&I Form No. 388](#)
- Supplemental Estimate, [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. The county excise board revises the budget, if needed, and appropriates the funds. They may collaborate with the board of county commissioners. Some counties, however, have elected to have a county budget board, which is largely responsible for budget revisions if the county excise board determines that changes are needed.

[Table 3-1](#) summarizes the differences between the two county budget systems.

County Budgets in Counties with the Commissioner/Excise Board Budget Method

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.

[68 O.S. § 2822](#)
[68 O.S. § 3002](#)

[Table 3-2](#) shows the fiscal timetable for counties that use the commissioner/excise board budget method.

**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 the 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 provisions for mandatory functions	County excise board provides an estimate of needs if the officer in charge does not	County excise board returns the budget to the budget board, which must respond in 15 days
Trims requests:		
Reduced amounts that exceed the lawful amount	County excise board	County excise board
Apportions revenues that exceed appropriation amounts	County excise board/board of county commissioners jointly	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

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	<p>The county assessor accepts personal property renditions from individuals and businesses, homestead exemption applications, and manufacturer's exemption applications.</p> <p>NOTE: While 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 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. § 2876
While the board of equalization is in session	The county assessor begins preparing the assessment role: the taxable value of a 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	<p>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.</p> <p>The claims must be approved or disapproved by June 15 each year.</p>	62 O.S. § 193
Within thirty (30) calendar days of notice of increase in valuation	Taxpayers must file any complaints regarding the assessed value or denial of exemption. The county assessor holds an informal hearing with the taxpayer and decides within seven (7) days. If the taxpayer is still dissatisfied, the taxpayer must file an appeal with the county board of equalization within fifteen (15) 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 valuations of less than one billion dollars hears taxpayers' protests and makes their decisions.	68 O.S. § 2863

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

Date	Activity	Statute Reference
Within thirty (30) days after the decision of the county board of equalization was mailed	If desired, the county assessor or the taxpayer may appeal any decision of the county board of equalization in district court.	68 O.S. § 2880.1 68 O.S. § 2902
June 15	The county assessor must file the annual abstract of assessment with the OTC.	68 O.S. § 2867
Within ten (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 2005 AG 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. The county assessor shall make adequate provisions for the visual inspection program, which each jurisdiction receives. The county excise board or the budget board shall notify all jurisdictions of any meeting at which discussion or action will take place.	68 O.S. § 3004 68 O.S. § 2822
First Monday in July or earlier	The county excise board meets to organize, elect officers, and set dates for the budget hearings and other public meetings.	68 O.S. § 3006 68 O.S. § 3012 68 O.S. § 3013 68 O.S. § 3014
By July 1	The county excise board holds a budget planning conference with each county officer to discuss personnel needs and to provide the officer with a tentative estimate of available revenues for the new fiscal year.	19 O.S. § 180.65
After the 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 (Continued)**

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	The county excise board apportions the millage as authorized by the Oklahoma Constitution.	Oklahoma Constitution Article 10 § 9 68 O.S. § 3015
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 SA&I 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
On date set by the county excise board	Up to ten days of public hearings	68 O.S. § 3012 68 O.S. § 3013
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 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. 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. § 3014 68 O.S. § 2915
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 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 the 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 outlined 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
- Provide each county officer with adequate funds for the performance of mandatory constitutional and statutory governmental functions within the financial means available
- Perform other duties as defined in the statutes

[68 O.S. § 3007](#)
[68 O.S. § 3014](#)
[68 O.S. § 3006](#)
[68 O.S. § 3007](#)

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

Abstract of Assessed Valuations

Within ten (10) 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 budgets to the county excise board on SA&I-prescribed forms:

- The board of county commissioners (except in counties with budget boards) 68 O.S. § 2867
- The governing body of each city and town (except Municipal Budget Act cities) 68 O.S. § 3002
- The board of education of each school district and technology center 11 O.S. §§ 17-201
- Any taxing entity that requires a levy, such as a library, health organization, EMS, or other entity. 11 O.S. §§ 17-216

68 O.S. § 3002
11 O.S. § 17-209

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 Officer's 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](#), which are provided by the county clerk. This report is actually two reports: a financial report of earnings and expenditures and an estimate of needs. This report must be submitted to the board of county commissioners (through the county clerk acting as the secretary to the board) by the first Monday in July and consists of the following information:

19 O.S. § 345

- An estimate of earnings for the previous fiscal year
- A report of expenditures for 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 previous fiscal year. The estimate of needs is an itemized statement of the funding needed to operate the office during the upcoming fiscal year.

Role of Board of County Commissioners

On the first Monday in July, the board of county commissioners is required by law to meet to begin the following processes:

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

19 O.S. § 345
68 O.S. § 3002
68 O.S. § 3003
68 O.S. § 3004

County's Annual Budget Report

The county's annual financial statement and annual estimate of needs form, SA&I Form No. 2631R01 Entity: County, constitutes the county's annual budget report (except in counties with budget boards).

68 O.S. § 3002
68 O.S. § 3004

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

The financial statement and estimate of needs of every county are posted on the SA&I website for review and download.

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

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

NOTE:

The statutes specifically prohibit the board of county commissioners from including any revenue from nonrecurring sources in this income estimate.

68 O.S. § 3002
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. This is a financial statement.

[68 O.S. § 3002](#)
[19 O.S. § 345](#)

Each financial statement and estimate of needs must be published in one issue of a legally qualified newspaper. The publication format is prescribed by the State Auditor and Inspector as shown in Exhibit Z of the SA&I financial statement and estimate of needs form. 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](#)
[68 O.S. § 3003](#)

Presentation of Financial Statement and Budget to the County Excise Board

Before August 17, the board of county commissioners must submit the completed financial statement and estimated budget to the county excise board and sign the statement of certification, which certifies that the documents are filed in the county clerk's office. Usually the county clerk, serving as secretary to the county excise board, files the documents with the Office of the SA&I and signs the certificate.

[68 O.S. § 3002](#)
[11 O.S. § 17-208](#)
[11 O.S. § 17-209 \(D\)](#)

NOTE:

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 SA&I. However, the sinking fund schedule must be submitted to the county excise board.

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

The county excise board does not have the authority to deny an appropriation for a lawful purpose if the revenue and income are available.

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

NOTE:

The county clerk files all budgets with the Office of SA&I.

The county excise board shall fix the time and place for public hearings regarding budgets. The notice of these hearings shall be provided in one publication of general circulation. Any taxpayer may appear for or against any part of the statements of estimated needs for the current fiscal year. The county excise board has the power to call in the county official or person in charge for examination concerning estimated needs. Budget hearings may last up to ten days.

[68 O.S. § 3012](#)
[68 O.S. § 3013](#)

Publication of Approved Budget

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

[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.

[62 O.S. § 461](#)

A transfer of appropriations occurs when monies are transferred within a fund from an account with a surplus to another account that needs additional revenues. Monies can be transferred within a fund but cannot be transferred from one fund to another fund except in budget board counties under limited circumstances. Thus, a transfer of appropriations neither increases nor decreases the fund's balance.

In budget board counties, if at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that, due to unforeseen emergencies, there is temporarily insufficient money in a particular fund to meet the requirements of appropriation in the fund, the county budget board shall take such action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations, or it may amend the budget to transfer money from one fund to another fund, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unexpended and unencumbered balance. 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.

[19 O.S. § 1420](#)

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 unexpended and unencumbered 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](#), Transfer of Appropriations. The following information must be provided when requesting a transfer of appropriation:

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

1985 OK AG 20

A transfer of appropriations requires the approval of the board of county commissioners, which permits both the transfer and the cancellation or reduction of the appropriation in the original account.

NOTE:

A general fund appropriation 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. In budget board counties, the Office of the SA&I recommends that transfers of funds between funds occur only under limited special circumstances. Restricted funds cannot be transferred to another fund.

Error Corrections for Apportionment or Expenditures

The county treasurer must begin the process to correct errors in appropriations made to the wrong fund and/or expenses paid from the wrong fund. This is due to the potential changes in funds balances on the general ledger. Form 240, Transfer of Funds, should be used to start the process. These transfers need to be noted as a journal entry as they are not true transfers. Since the purpose is to correct an error of an item accidentally paid from the wrong fund or accidentally apportioned into the wrong fund, the transfer should be netted out of either revenue or expenditures.

If an error from a previous year results in a restatement of beginning balance, the circumstances need to be included in a footnote on the financial statements (but not shown as a transfer on the financial statements (County Financial Statement and Notes Template, page 23, SA&I).

See SOP 11 and SOP 12 in the Chart of Accounts for a complete description of the process.

Transfers for Emergency and Transportation Revolving (ETR) Loans

When the county receives an Emergency and Transportation Revolving (ETR) loan, those proceeds are to be deposited into a trust and agency account because ETR loans are not technically county funds. The funds needed for the road project should then be transferred into the appropriate highway fund. When the highway fund has enough revenue available to repay the loan, the funds would be transferred back to the ETR. The county then issues a voucher to the circuit engineering district to repay the ETR loan. By using this method, the revenue and expenditures will not be overstated on the county's financial statements. See Standard Operating Procedure (SOP) 4 in the *Chart of Accounts and Standard Operating Procedures* for more information.

Supplemental and Additional Appropriations

All requests for supplemental or additional appropriations are filed with the county clerk as secretary to the county excise board and the county budget board. Requests are made on [SA&I Form No. 388](#), Officer's Request for Supplemental Appropriations. The board of county commissioners would have completed [SA&I Form No. 150](#), Supplemental Estimate, or the county budget board would have completed a similar document.

68 O.S. § 3007
68 O.S. § 3021

The requests must include specific information:

- Date of request
- Statement of amount and purpose
- A financial statement, as of the close of the preceding month, indicates the following items:
 - Current expense
 - Amount of cash unexpended
 - Amount of taxes in the 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 a 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.

Interfund Loans (Temporary Transfers)

If at any time during the budget year it appears to the county treasurer that a particular fund temporarily has insufficient monies to meet the appropriation requirements of that fund, the county excise board, at the request of the county treasurer and upon notification to the board of county commissioners, may temporarily transfer money from one fund to any other fund with the permission of the county officers 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\(4\)](#)

Temporary Appropriations (Commissioner/Excise Board Budget Counties)

[68 O.S. § 3021](#)

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

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

[68 O.S. § 3020](#)

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 class, 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](#)

Letter of Commitment

All monies distributed by federal, state, and tribal governments and received by any state agency, board, or commission to administer and distribute to counties or other subdivisions of the government in this state may use a letter of commitment. The recipient county shall receive approval for the program as required by the agency, board, or commission administering the program and by the federal government (if required). After approval, the state agency, board, or commission may authorize a letter of commitment of federal, state, or tribal monies available to the recipient county.

[68 O.S. § 3003](#)

The county excise board may approve an appropriation in the amount of the letter of commitment. Each recipient county may establish a separate appropriation within a special revenue fund designated for federal, state, or tribal monies. The recipient county may encumber funds in an amount not to exceed the sum of the total letter of commitment.

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 funds
- Probable income from sources other than ad valorem taxes (Revenue from non-recurrent sources are not included.)

[68 O.S. § 3002](#)

The financial statements and estimates of all school boards, form prescribed by SA&I, must be filed with the county excise board (or the county clerk) on or before October 1 of each year.

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>NOTE: While 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. § 2876
While the board of equalization is in session	The county assessor begins preparing the assessment role: the taxable value of a 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. The county assessor delivers the assessment role to the county board of equalization.	68 O.S. § 2842
Before April 30	<p>The county assessor prepares exemption reimbursement forms to be signed by the board of county commissioners and sent to the OTC. 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>NOTE: 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 must file any complaints regarding the assessed value or denial of exemption. The county assessor holds an informal hearing with the taxpayer and decides within seven (7) days. If the taxpayer is still dissatisfied, the taxpayer must file an appeal with the county board of equalization within fifteen (15) days.	68 O.S. § 2876 68 O.S. § 2877

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

Date	Activity	Statute Reference
April 1 to May 31	The county board of equalization in counties with total assessed valuation of less than one billion dollars hears taxpayers' protests and makes its decisions. In counties with greater than one-billion-dollar valuation, sessions begin the 4 th Monday in January and, if necessary, may extend beyond May 31.	68 O.S. 2863
Within thirty (30) days after the decision of the county board of equalization was mailed	If desired, the county assessor or the taxpayer may appeal any decision of the county board of equalization in district court.	68 O.S. § 2880.1
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
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 the estimate of needs for visual inspection. The budget board must notify taxing entities.	68 O.S. § 3004 19 O.S. § 1411
By June 1	The budget board completes a budget for each fund.	19 O.S. § 1410, 1411
By June 10	The budget board must give public notice of a budget hearing.	19 O.S. § 1412

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

Date	Activity	Statute Reference
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 corrected budget within fifteen (15) days.	19 O.S. § 1414(A.2,3,4)
Within 15 days	The county excise board computes appropriations and levies taxes The county clerk, as secretary to the county excise board, certifies the approved budget to the budget board, the county treasurer, and the Office of the SA&I. After filing the budget with the Office of the SA&I, any taxpayer may file protests against any alleged illegality of the budget.	19 O.S. § 1414 19 O.S. § 1415
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. The county clerk directs the county treasurer to collect the amount contained in the abstract.	68 O.S. § 2869 68 O.S. § 3014 68 O.S. § 2869 68 O.S. § 3014
November 1	The county treasurer mails tax statements (within thirty (30) days after receiving the tax roll) to property owners and collects the taxes.	68 O.S. § 2869 68 O.S. § 2915
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

County Budgets in Counties with County Budget Boards

Table 3-3 shows the fiscal timetable for counties with budget boards. The initial activities by the county assessor in preparing the abstract of valuations are the same as in counties that use the commissioner/excise board budget method. The primary difference between the two methods is that the budget board, not the board of county commissioners, considers the estimates of needs and prepares the proposed budget to present to the county excise board. The budget is also completed and approved much earlier in a budget board county.

The County Budget Act

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

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

[19 O.S. §§ 1401 et seq 1421](#)

[19 O.S. § 1403](#)

[19 O.S. § 1407](#)

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.

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 eight elected county officers and should be structured in the following manner:

19 O.S. §§ 1401 et seq. - 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.

1996 AG 15

If a vacancy occurs, the county officer's chief deputy may fulfill the budget board position until a new county officer is appointed or elected.

19 O.S. § 1407

Meetings

The following rules apply to county budget board meetings:

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

Report of Estimated Revenues and Expenses

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

19 O.S. § 1411(B)

19 O.S. § 1410

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

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

Budget Preparation

The county budget board must prepare a budget for budgeted county funds thirty (30) days prior to the beginning of the fiscal year. These budgets provide a complete financial plan for the upcoming budget year.

19 O.S. § 1411

The Office of 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:

19 O.S. § 1410

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

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

[19 O.S. § 1411\(A\)](#)

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 the budget requests of each county officer and department head.
3. The county budget board revises the budget requests when justifiable and then finalizes the proposed budget.

[19 O.S. § 1411\(C\)](#)

The county budget board sets the date for receiving the county excise board's report of anticipated revenues.

Classifying Revenues and Expenditures

[19 O.S. § 1417](#)

Revenues must be classified by sources. Expenditures are reported by functions within each fund. The Office of the SA&I's [Chart of Accounts and Standard Operating Procedures](#) prescribes the accounting system used to classify revenues and expenditures. Functions for reporting expenditures are classified according to the following categories:

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

Public Hearings and Protests

[19 O.S. § 1412](#)

The county budget board must hold a public hearing on the proposed budget no later than fifteen (15) 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.

Budget Adoption

After the public hearings and at least seven (7) 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 increase, delete, or decrease items in each budget, if necessary
- To ensure that expenditures do not exceed the estimated revenues in any fund

[19 O.S. § 1413](#)

[19 O.S. § 1415](#)
[19 O.S. § 1416](#)

[19 O.S. § 1413](#)

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

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

[19 O.S. § 1413](#)

[19 O.S. § 1411](#)

[19 O.S. § 1415](#)

From the day the adopted budget is certified by the Office of the SA&I, a taxpayer has fifteen (15) days to file a protest.

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

[19 O.S. § 1414](#)

- To certify the approved budget to the county budget board, the county treasurer, and the Office of the SA&I

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 SA&I.

Amended Budget

The county budget board can amend budgets to allow for the following items:

- Supplement or reduce appropriations
- Transfer appropriations
- Transfer special fund balances

19 O.S. § 1419

19 O.S. § 1420(C)
19 O.S. § 1420
19 O.S. § 1418
19 O.S. § 1419

Amendments for supplemental appropriations must be adopted by official action of the county budget board. Copies of the supplemental appropriation must be filed with the county clerk, the county excise board, and the Office of the SA&I.

Receiving Assistance and Audits

Office of the State Auditor and Inspector

74 O.S. § 212.1

SA&I personnel 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.

19 O.S. § 171
19 O.S. § 174

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

19 O.S. § 174.1

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

The Office of SA&I may also require an audit of the books and records of 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.

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

OSU Extension Fact Sheet AGEC-902, “[Comparison of County Government Finances](#),” may be of interest to county officers regarding county finances.

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](#).”

This page is intentionally left blank.

Chapter Four

The County Accounting System

Standardized Chart of Accounts and Operating Procedures

The Oklahoma Statutes mandate that the Oklahoma State Auditor and Inspector shall prescribe a uniform system of bookkeeping for use by all county officials in Oklahoma to afford a suitable check upon their mutual acts, to ensure a thorough inspection, and to ensure the safety of the state and county funds.

74 O.S. § 214

Effective July 1, 2020, the new *Chart of Accounts and Standard Operating Procedures* was mandated for county government in Oklahoma by the State Auditor and Inspector.

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

The Standard Operating Procedures (SOP) are designed to provide step-by-step instructions compiled by SA&I to help carry out complex routine financial transactions. The SOPs are specific to county government financial accounting and will provide proper accountability and reporting of county revenue and expenditures.

All elected officials should be familiar with the mandated accounting structures. For complete instructions and explanation, please refer to the SA&I website for the most recent *Chart of Accounts and Standard Operating Procedures*.

Account Structure

Funds

The accounting systems in counties in Oklahoma are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Each account within a fund records a more narrowly defined activity that fits within the broader goals of the fund. For example, the county general fund includes accounts for the county clerk, the court clerk, the county sheriff, and other county officers' 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. For a complete listing of funds, see the chart of accounts (COA).

- **Governmental Funds**

This category is the most frequently used fund category in county government. Governmental funds focus on the revenues, expenditures, and ending balances for most county functions. An example is the county general fund, which is described in Chapter Two, “[Sources of Revenue](#),” in this handbook.

Governmental fund revenues and expenditures are recognized on a 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.

- **Proprietary Funds**

Any activity that is operated similarly 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.

- **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.

Department Account

[62 O.S. § 331](#)

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

Expense Account

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

[68 O.S. § 3010](#)
[68 O.S. § 3011](#)
[19 O.S. § 180.65\(E\)](#)

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.

Transfer of Appropriations

A transfer of appropriations typically occurs when monies are transferred within a fund from an account with a surplus to another account that needs additional revenues. Monies can be transferred within a fund and sometimes are transferred from one fund to another fund. Thus, a transfer of appropriation within a fund neither increases nor decreases the fund's balance. The statutes allow budget board counties to transfer monies between funds in limited circumstances.

[62 O.S. § 461](#)
[19 O.S. § 1410](#)
[19 O.S. § 1418](#)

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. (See SOP#10 of COA).

[19 O.S. § 1419](#)
[62 O.S. § 333](#)
[62 O.S. § 445](#)

Warrants

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

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

[19 O.S. § 347](#)
[62 O.S. § 471](#)
[62 O.S. § 475](#)
[62 O.S. § 471\(B\)](#)

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.

A warrant serves as a check.

County Bank Accounts

All monies received in the county treasurer's office must be deposited into accounts in banks designated as county depositories by the board of county commissioners. County depositories may include banks, trust companies, credit unions, and savings and loan associations within Oklahoma. The two basic checking accounts are the official depository account and the general account. Multiple banks are typically used.

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. § 121](#)
[19 O.S. § 681](#)
[19 O.S. § 682](#)

All withdrawals from the official depository account must be made on the official voucher of the county official who made the deposit.

The General Account

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

[19 O.S. § 684](#)

The general account is the county's principal checking account and contains all funds other than those in the official depository account.

NOTE:

The county general account is not the same as the county general fund described in Chapter Two, **“Sources of Revenue.”** The county general fund is one of several funds contained in the general account.

This page is intentionally left blank.

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 chapter covers only the latest form of those statutes and only those portions of the statutes that apply to county government.

[51 O.S. §§ 151 et seq 170](#)

The Governmental Tort Claims Act allows Oklahoma citizens to file claims and bring suits against state and county entities. However, the state, its political subdivisions, and all their employees acting within the scope of their employment, whether performing governmental or proprietary functions, shall be immune from liability for torts.

[19 O.S. § 4](#)
[51 O.S. § 152.1](#)

A tort is defined as a legal wrong, independent of a 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:

[51 O.S. § 169](#)

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

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

- Self-insurance
- Insurance from any authorized insurer
- 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.

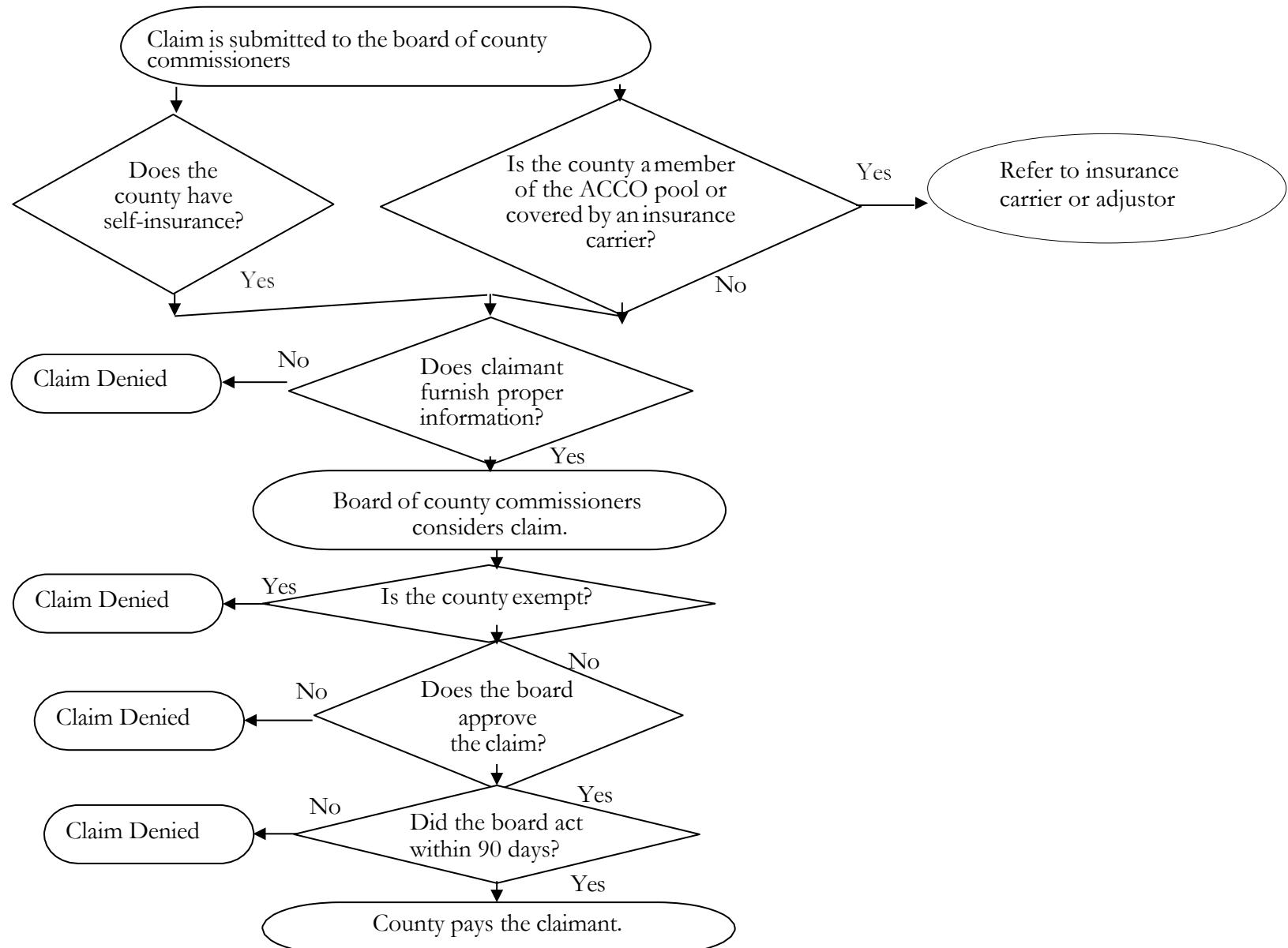


Figure 5-1. The Tort Claim Process

Definitions

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

- Action - a court proceeding in which one party brings a 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 which suffers a loss
 - The individual 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 on 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 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.

Determining Liability

Extent of Liability

[51 O.S. § 154](#)

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

- Seventy-Five Thousand Dollars (\$75,000.00) for any claim, or any claimant with more than one claim for loss of property
- Two Hundred Fifty Thousand Dollars (\$250,000.00) for any claim for any other loss

NOTE:

For counties with populations of 150,000 or more, the maximum liability is Three Hundred Seventy-Five Thousand Dollars (\$375,000.00). There will now be specific limits on nuisance claims of Two Hundred Twenty-Five Thousand Dollars (\$225,000.00) for counties with populations less than 150,000 and Two Hundred Seventy-Five Thousand Dollars (\$275,000.00) for larger counties. The total limit per occurrence for nuisance claims will be Two Hundred Seventy-Five Thousand Dollars (\$275,000.00) per occurrence.

Beginning January 1, 2031, all tort claims limits will automatically be adjusted based upon the change in the Consumer Price Index for the previous five-year (5) period or four percent (4%), whichever is less. The limits will continue to be adjusted every five (5) years.

[51 O.S. § 154\(G\)](#)

- One Million Dollars (\$1,000,000.00) for any number of claims

Additional Claims

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

[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, 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 the 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 workers' compensation act or any employer's liability act
- Claims for loss resulting from the absence, condition, location, or malfunction of a traffic sign or signal unless it is not corrected by the county within a reasonable time after knowledge of the situation, or has existed long enough that the county should have knowledge

NOTE:

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

- Claims that are limited or barred by other law
- Claims for loss resulting from misrepresentation, if unintentional
- Claims for loss resulting from an act of omission by an independent contractor or its employees, subcontractors, or suppliers
- Claims for loss resulting from theft by a third person of money in the custody of a county employee unless the employee was negligent or committed a wrongful act or omission
- Claims for loss resulting from interscholastic or other athletic contests sponsored or conducted by or on state or county property
- Claims for loss resulting from participation approved by a local board of education and held within a building or on the grounds of the school district before or after normal school hours or on weekends

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

Settling Claims

If the county is not exempt from liability, the board of county commissioners must hear the claim and decide whether to award the claimant any damages. If the county participates in a self-insurance program or has coverage through an insurance carrier, the claim should be considered in cooperation with the insurance carrier or adjustor, and the settlement of the claim should be referred to the insurance carrier or adjustor.

Claim Denial

A claim is considered to be denied by “operation of law” if the county fails to approve the entire claim within ninety (90) days, unless the county denies the claim or settles before ninety (90) 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 days of the claim denial.

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

[51 O.S. § 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

In all suits or proceedings by or against a county, the name in which a county shall sue or be sued shall be, "Board of County Commissioners of the County of _____," but this provision shall not prevent county officers, where authorized by law, from suing in their official name for the benefit of the county.

[19 O.S. § 4](#)

A suit may be brought against a county by naming a county officer as identified in the Oklahoma Statutes when it is alleged that the officer in their official capacity is directly or vicariously liable to the plaintiff in an action not arising out of contract. Otherwise, a suit may be brought against a county by naming “the Board of County Commissioners of the County of _____; in actions against the Board not arising out of contract...” Upon motion, the court may substitute a county officer identified in the Oklahoma Statutes in their official capacity for the board upon showing that the county officer is better suited to represent and defend the county under the particular facts of the case.

[19 O.S. § 161](#)

Additional amendments 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 their 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 Seventy-Five Thousand Dollars (\$75,000.00) 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 an insurance policy, the terms of the contract or policy will govern the rights and obligations of the county concerning investigation, settlement, payment, and defense of the claims or suit. The insurer, however, cannot enter a settlement that exceeds the amount of the insurance without the approval of the county.

[51 O.S. § 158](#)

Payment Limitations

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

[51 O.S. § 162\(D\)](#)

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

WARNING:

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

The 2025 Senate Bill 1168 has increased the tort cap limit that applies to a bodily injury claim from One Hundred Twenty-Five Thousand Dollars (\$125,000.00) to Two Hundred Fifty Thousand Dollars (\$250,000.00) with populations under 150,000 and from One Hundred Seventy-Five Thousand Dollars (\$175,000.00) to Three Hundred Seventy-Five Thousand Dollars (\$375,000.00) with populations above 150,000.

Additionally, this senate bill has raised the aggregate tort cap limit of One Million Dollars (\$1,000,000.00) for any number of claims arising out of a single occurrence or accident to Two Million Dollars (\$2,000,000.00). The bill also requires that the tort caps will be adjusted every five years, by no more than a cumulative 4% to adjust to inflation.

For example, a county employee could cause a vehicle-related accident with total damage that could exceed several million dollars. The damage could include property damage, medical expenses, loss of earnings, and non-economic damages; however, the county would only be liable for the tort cap limits provided in the Governmental Tort Claims Act.

It is important that all counties make their employees and elected officials aware of the increased tort cap limits effective on November 1st, 2025, and provide defensive driver training where needed.

This page is intentionally left blank.

Chapter Six

Office of County Commissioner

The office of county commissioner in the state of Oklahoma was created in the Oklahoma Constitution and has all the rights and authorities of a constitutionally established office. Because of its origin, the office of county commissioner is referred to as a “constitutional office” rather than a “statutory office” and a county commissioner is referred to as a “constitutional officer.”

[19 O.S. § 131.1](#)

Filing as a Candidate for County Commissioner

To file for the office of county commissioner in an Oklahoma county, candidates must meet the following qualifications:

- 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.

NOTE:

Candidates for county commissioner are required to be qualified registered voters for six months in the district of the county in which they are filing for office.

[Oklahoma Constitution
Article 17 § 2](#)

- 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 commissioner in any election. A special election and a regular election held on the same date shall be considered one election. [26 O.S. § 5-106](#)
- County commissioners are eligible to become a candidate for another county office or state office without resigning their current position. [19 O.S. § 131\(D\)](#)
- A person cannot file as a candidate for county commissioner for fifteen years after the following actions:
 - Receiving a conviction of a misdemeanor involving embezzlement
 - Receiving a conviction of a felony
 - Having entered a plea of guilty or nolo contendere to either of the above
- Awaiting an appeal of a guilty plea or conviction for either of the above [26 O.S. § 5-101](#)
- 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 a candidate and to hold office. [26 O.S. § 5-103](#)
- All candidates for county commissioner shall be required to file a statement of financial interests with the Ethics Commission subject to the same requirements as set forth for statements of financial interests filed under the Rules of the Ethics Commission promulgated pursuant to Section 3 of Article 29 of the Oklahoma Constitution. [26 O.S. § 5-111](#)
[26 O.S. § 511.1](#)
[19 O.S. § 138.17](#)
[Oklahoma Constitution Article 29 § 5](#)

In order to file as a candidate for county commissioner in a county commissioner's district, the candidate must have been a qualified registered elector and have maintained a current principal residence in that district for at least six (6) months immediately preceding the first day of the filing period prescribed by law. Evidence of a "principal residence" may include, but not be limited to, the address listed on:

1. A federal or state tax return;
2. A driver license; or
3. An automobile registration.

Filling the Office of County Commissioner

Each county in Oklahoma is divided into three districts, and each district elects its own county commissioner. Each district's commissioner is a member of the board of county commissioners, which acts as the administrative body for the county.

[19 O.S. § 131\(C\)](#)

Term of Office

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

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

[51 O.S. § 3.1](#)
[51 O.S. § 8](#)
[51 O.S. § 10\(B\)](#)

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

Conditions of Office

County commissioners must abide by the following conditions of office:

- A county commissioner cannot hold another political office in Oklahoma or the United States or serve as a deputy in another political office.
- A county commissioner must carry out his or her duties in a conscientious, appropriate, and professional manner.

Oklahoma Constitution
Article 2 § 11
51 O.S. § 6(A)

WARNING:

According to law, any county officers who willfully fail or refuse to perform the duties of their offices are guilty of a misdemeanor.

Vacancies

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

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

If these conditions exist, the Governor must appoint the candidate elected as county commissioner at the primary election, primary runoff election, or the regular general election as soon as practically feasible after the applicable election to fill the unexpired term.

Any questions regarding specific vacancy situations should be referred to the district attorney's office.

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

If these conditions exist, the Governor must appoint the candidate elected as county commissioner at the primary election, primary runoff election, or the regular general election as soon as practically feasible after the applicable election to fill the unexpired term.

21 O.S. § 345
21 O.S. § 347

26 O.S. § 12-
111

Any questions regarding specific vacancy situations should be referred to the district attorney's office.

Resignations

If a county commissioner resigns, a written resignation must be filed with the Governor. This resignation is effective on the date it is filed with the Governor unless some other time is specified.

19 O.S. § 180.65(B)
51 O.S. § 9(1)

Removal

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

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 commissioner until a successor is appointed or elected.

22 O.S. § 1181
22 O.S. § 1192
22 O.S. § 1196
51 O.S. § 91

Assuming the Office of County Commissioner

The Oath of Office 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 of office/affirmation shown in [Figure 6-1](#).

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

The district judge usually administers the oath of office to the county commissioner on the first working day in January following the election. The signed oath is filed with the county clerk.

51 O.S. § 36.2A
51 O.S. § 36.3

Violating the oath or the affirmation can result in a felony conviction and imprisonment and forfeiture of the office or position.

Blank forms are available from the [Oklahoma Secretary of State](#) at no charge.

The Blanket Bond

The board of county commissioners must purchase a sufficient surety contract or blanket bond to cover all elected officials and their employees. Please refer to ["The Blanket Bond"](#) in Chapter Ten, "Duties of the County Commissioner: County Administration," for more details.

19 O.S. § 167

OATH OF OFFICE/AFFIRMATION

Oklahoma Constitution

Article XV, Section 1

Article XV, Section 2

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

(sign here) _____

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

Notary Public

My commission expires _____
(Seal)

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

Serving as County Commissioner

Office Organization

When first organizing the office, it's recommended for the county commissioner to consider the following factors:

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

Newly elected or appointed county commissioners may find it helpful to take advantage of existing organizational structures and knowledgeable personnel and should only make necessary changes until they become more familiar with the office.

Office Locations

Each county commissioner must maintain an office and keep all records at the county seat.

[19 O.S. § 133\(A\)](#)

[19 O.S. § 447](#)

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

A county officer may establish an additional office or additional offices at any location within the county.

[19 O.S. § 133\(A\)](#)

[19 O.S. § 133\(B\)](#)

For the filing and recording of documents, the additional county office may receive documents for the sole purpose of collection and delivery to the main county seat office. The additional county office shall not file or record the documents at the additional county office, but they must deliver such documents to the main county seat office. Any document which may be delivered to the additional county office for filing or recording pursuant to law shall not be deemed filed or recorded and shall not impart constructive notice of the document on third parties until the document is delivered and recorded at the main county seat office.

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 for whom they are performing duties.

Hours and Holidays

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. The board of county commissioners and members of the county excise board designate county holidays.

[19 O.S. § 136](#)

[19 O.S. § 350](#)

Office Personnel

First Deputy or Chief Deputy

Each county commissioner must designate a chief (or first) deputy (sometimes called a foreman) who fulfills all of the duties of the office during any absence of the county commissioner or in the event of death, removal from office, or resignation of the county commissioner. When the chief deputy fulfills the duties because of an absence by the county commissioner, all actions should be performed as directed by the county commissioner.

[19 O.S. § 180.65\(A\)\(B\)](#)
[1996 AG 015](#)

NOTE:

The designation of the chief deputy must be approved by the board of county commissioners and entered into the minutes of the regular meeting where the approval is given.

Deputies

Personnel who report to the county commissioner normally hold the title of deputy. In practice, the titles of chief deputy or first deputy, second deputy, and third deputy or deputy assistant are used. These titles generally imply a hierarchy of experience and responsibility.

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

[19 O.S. § 180.65\(E\)](#)
[19 O.S. § 180.65\(D\)](#)

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

Duties and Job Descriptions

Written job descriptions should be provided for deputies to help them understand the work of the county commissioner's office. Job descriptions can be expanded in detail and can provide valuable information to new employees, reduce training time, and help reduce errors.

To best serve the customers of the office, all employees should know all of the duties of the office of the county commissioner.

[Figure 6-2](#) shows an example of a county commissioner's office organizational chart based on position and job duties.

Personnel Policies

The board of county commissioners establishes minimum personnel policies for all county employees with the approval of a majority of all county elected officers recorded in the minutes of the board.

Guidelines for timesheets, sick leave, vacations, and special leave documents are suggested in ACCO's sample policies. Each county employee should have a copy of these policies. Each employee is required, per county policy, to sign a statement that they have received a copy of these policies.

Chapter Ten, "[Duties of the County Commissioner: County Administration](#)," explains the county commissioner's role in creating personnel policies in more detail.

[19 O.S. § 339\(A\)\(10\)](#)

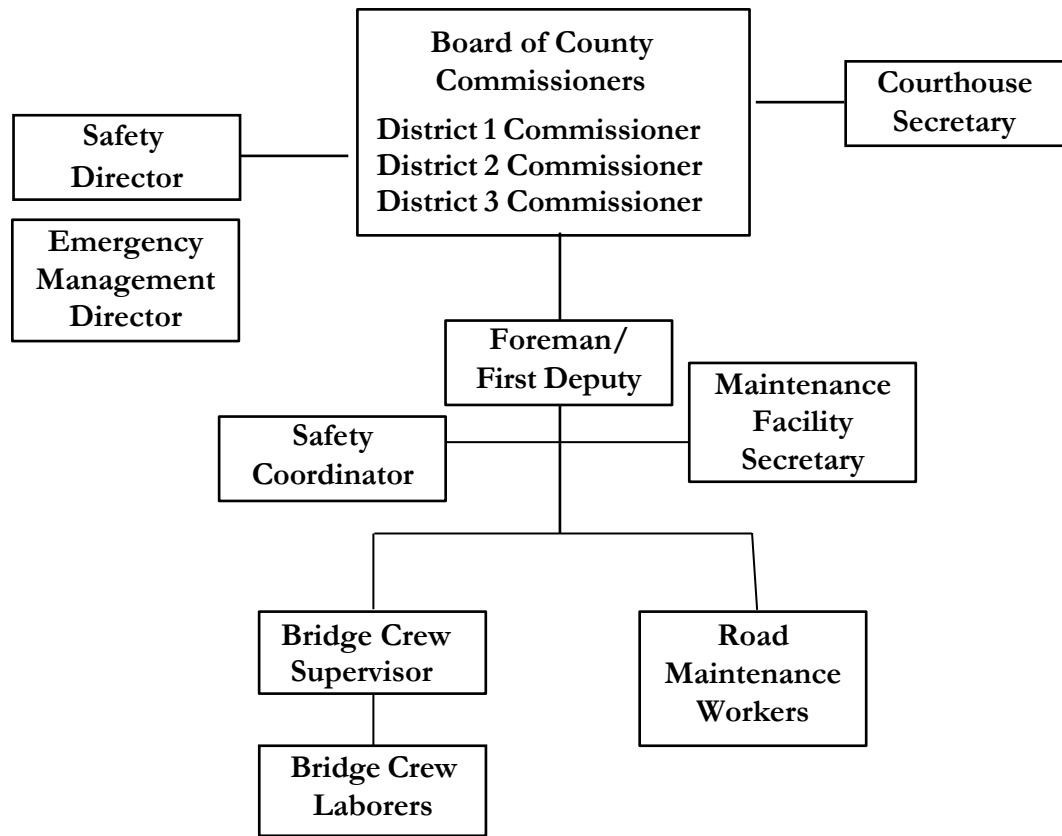


Figure 6-2. Sample Organizational Chart for the Office of County Commissioner

Employment Requirements, Salaries, and Benefits

The board of county commissioners has the authority to recommend the total amount of funds that can be used for the combined salaries in each of the county offices. The county excise board is responsible for reviewing and approving these recommendations. County officers' payroll budgets cannot exceed these approved funds.

19 O.S. § 180.65(D, E)

Chapter Three, "[The County Budget Process](#)," contains detailed information on county excise boards and county budget boards.

Refer to Chapter Ten, "[Duties of the County Commissioner: County Administration](#)," for additional information on salaries for county officers and deputies.

NOTE:

Please refer to ACCO's [sample personnel policy](#) and the *Oklahoma Public Employees Retirement System (OPERS) Handbook* for information on office personnel requirements, nepotism, salaries, and benefits.

Timesheets

Timesheets are provided by the county clerk to all county officers.

County commissioners should maintain personnel records in their offices for all of their office employees.

County commissioners should be aware of any official reports that must be completed for their office and ensure they are being completed and provided to the proper recipients.

The County Seal

The board of county commissioners shall procure and keep a seal with such emblems and devices as they may think proper, which shall be the seal of the county. No other seal shall be used by the county clerk or any other officer, and the impression of the stamp seal shall be sufficient sealing in all cases where sealing is required.

19 O.S. § 325

The board of county commissioners shall, at the expense of the county, provide official seals for each of the county officers as required by law.

19 O.S. § 447

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 an appointed individual. New county commissioners should discuss purchasing procedures with the county purchasing agent immediately after taking office.

19 O.S. §§ 1500 et seq
~1507

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

Requesting Officers

Upon assuming office, the county commissioner may assign at least one individual, but no more than two people, in their office to be **requesting officers** or individuals who can sign purchasing requisitions during any absence. This information must be filed with the county clerk and entered into the board of county commissioners' minutes.

19 O.S. § 1501

Receiving Officers

The county commissioner shall appoint two individuals per district to serve as **receiving officers**, file their names with the county clerk, and enter their names into the board of county commissioners' minutes.

19 O.S. §
1501(A)(4)

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, equipment received, disbursed, stored, and consumed by the department. Normally, one of the receiving officers is designated as the inventory officer.

19 O.S. §
1501(A.4)
19 O.S. § 1503,
1504

Requesting and Receiving Officers for Other Entities Within the County

The board of county commissioner may appoint individuals who are not county employees to act as requesting and receiving officers for other entities in the county such as fire protection districts and senior citizens' centers. These officers' names must be filed with the county clerk and entered into the board of county commissioners' minutes.

19 O.S. §
1501(A.4)
19 O.S. § 1503
19 O.S. 1504

Inventory Procedures

Upon assuming office, the county commissioner must perform and maintain an inventory of all office equipment and ensure that all equipment that is recorded as assigned to the county commissioner's office is present. The inventory should include (but is not limited to) all items worth Twenty-Five Hundred Dollars (\$2,500.00) or more, except IT hardware and software which must be recorded if it costs Five Hundred Dollars (\$500.00) or more.

19 O.S. § 178.2
19 O.S. § 1502

NOTE:

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

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.

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

[19 O.S. § 178.2](#)

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

[19 O.S. § 178.3](#)

Signature Filings with the Secretary of State

County Officer Signature List

Upon assuming office, the county commissioner must sign the signature list for elected officials provided by the county clerk. The county clerk notarizes and certifies the list before filing it with the Secretary of State.

[19 O.S. § 257](#)

When any new county commissioner takes office during the year, that officer must notify the county clerk so that the information can be sent to the Secretary of State's office.

[62 O.S. §§ 601-606](#)

Facsimile Signatures

If the county commissioner uses some method of reproducing their signature such as a stamp, engraving, or imprinting device, a facsimile (exact copy) must be filed with the Secretary of State along with the manual signature to authorize the use of a facsimile signature upon "public securities." (A public security is a bond, note, certificate of indebtedness, or other obligation for the payment of money issued by the state or by any of the departments, agencies, or other instrumentalities or by any of its political subdivisions or districts).

Authorized officer means any official of this state or of any of its departments, agencies, or other instrumentalities or districts whose signature to public security or certificate is required or permitted.

[62 O.S. § 604](#)

WARNING:

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

This page is intentionally left blank.

Chapter Seven

Duties of the County Commissioner: General

The powers, duties, and responsibilities of the county commissioners are specified in the Oklahoma Constitution and the Oklahoma Statutes.

County Districts

Each county in Oklahoma is divided into three compact districts, which are numbered one, two, and three. The Oklahoma Statutes require that each district be as equal in population as practical. The voters of each district elect one county commissioner from that district, who must reside in, and have been a registered voter in, that district for six months immediately preceding the first day of the filing period.

Oklahoma Constitution
Article 17 § 2

The board of county commissioners reapportions the districts in the county on or before October 1, following the final official publication of the Federal Decennial Census to the state of Oklahoma for legislative redistricting. District borders must follow a clear, visible, definable, and observable physical boundary.

19 O.S. § 131.1
19 O.S. § 321(A)

If the board of county commissioners fails to reapportion the county according to the requirements of the statutes, the county excise board is responsible for reapportioning the districts.

19 O.S. § 321(B.1, 2)

Board of County Commissioners

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

[19 O.S. § 321\(B.3\)](#)

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

[19 O.S. § 3](#)

[19 O.S. § 348](#)

Chairperson

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

The chairperson of the board of county commissioners has the following responsibilities:

[19 O.S. § 327](#)

- Presiding at all board of county commissioners' meetings

Refer to ["Electing a Chairperson"](#) in Chapter Eight, ["Duties of the County Commissioner: Meetings,"](#) for more information regarding presiding at meetings.

[19 O.S. § 328](#)

- Administering oaths
- Issuing orders made by the board
- Signing all warrants drawn on the county treasurer issued for payment of claims and attested by the county clerk
- Serving as chairperson of the Board of Tax Roll Corrections

Defining the County Commissioners' Responsibilities and Powers

Responsibilities

The board of county commissioners must perform all duties required by the Oklahoma Statutes. [Table 7-1](#) at the end of this chapter shows a chronological list of those duties. Some of the major responsibilities are shown below.

WARNING:

Any county commissioner who knowingly or willfully fails or refuses to comply with the Oklahoma Statutes shall be guilty of a felony.

[19 O.S. § 333.1](#)

Hold Regularly Scheduled Meetings

The Oklahoma Statutes require the board of county commissioners to hold regularly scheduled meetings to transact county business in the county courthouse at the county seat on or before the first Monday of each month.

[19 O.S. § 326\(A\)](#)

Regularly scheduled meetings are open to the public and must be conducted according to the Oklahoma Open Meeting Act. Refer to Chapter Eight, “Duties of the County Commissioners: Meetings,” for more information on meetings.

Serve as County Administrators

The board of county commissioners serves as the administrative unit for the county. [Chapter Ten, “Duties of the County Commissioners: County Administration,”](#) contains detailed information on the administrative duties of the board.

Obtain Legal Advice and Employ General Counsel

Refer to [“Obtaining Legal Advice”](#) in Chapter Ten, “Duties of the County Commissioners: County Administration,” in this handbook for detailed information regarding obtaining legal advice and employing general counsel.

Supervise the Financial Affairs of the County

The board of county commissioners must oversee the fiscal concerns of the county and manage them in the best manner. Refer to [“Managing Financial Affairs”](#) in Chapter Ten, “Duties of the County Commissioners: County Administration,” in this handbook.

[19 O.S. § 340](#)

Oversee Purchasing and Inventory

The board of county commissioners must understand and follow the purchasing laws of Oklahoma. (Refer to the [Purchasing Handbook for Oklahoma Counties](#) on the CTP website).

Refer to [“Oversee Purchasing and Inventory”](#) in Chapter Ten, “Duties of the County Commissioner: County Administration,” for more information.

Furnish Courtroom and Office Space and Supplies

The board of county commissioners must furnish, at the county's expense, adequate courtroom space, office space, and supplies for county officers. Refer to "[Providing Office Space](#)" in Chapter Ten "Duties of the County Commissioner: County Administration," for more information.

[19 O.S. § 447](#)

Perform Other Required Duties

Other administration duties required of the board of county commissioners are discussed in [Chapter Ten, "Duties of the County Commissioner: County Administration,"](#) in this handbook.

Maintain County Highway System

The board of county commissioners is responsible for maintaining the county highway system. [Chapter Fourteen, "Duties of the County Commissioner: County Roads and Bridges,"](#) discusses the various duties and responsibilities regarding the county highway system.

[69 O.S. § 601](#)

Provide Community Service

The board of county commissioners can provide various community services such as fire protection within the county. Refer to [Chapter Fifteen, "Duties of the County Commissioner: Community Services,"](#) for more information.

[19 O.S. § 349.7](#)

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

The board of county commissioners acts as the administrative body for the county and must interact with other county officers and boards and departments. Please refer to [Chapter Sixteen, "Duties of the County Commissioners: County Offices, Boards, and Departments,"](#) for more information.

General Powers

The Oklahoma Statutes authorize the board of county commissioners to perform the following actions:

[19 O.S. § 342](#)

NOTE:

These are authorities granted to the board of county commissioners by the Oklahoma Statutes, but they are not requirements. They can be performed if, and when, necessary.

[19 O.S. § 343](#)

[19 O.S. § 344](#)

[19 O.S. § 339\(A\)\(1\)](#)

- To issue all orders concerning real property of the county, to purchase and sell public grounds for the county, and to sell unused town lots or parcels

- To sell county-owned land, sites, or structures to the Oklahoma Historical Society for purposes of restoration and preservation 19 O.S. § 339.1
19 O.S. § 339.2
- To issue deeds of conveyance on certain county lands that are no longer needed for county purposes to the United States of America or any city or town for use as forest reserves, game preserves, national parks, irrigation or drainage projects, public buildings, or any other general use. 19 O.S. § 349

The county commissioners of counties of this state are hereby authorized and empowered to gift, transfer, or assign and execute the deeds of conveyance of lands that are owned by the counties to nonprofit organizations to be used for affordable housing construction if a county officer or employee of a county does not have or acquire a personal interest as may exist with a nonprofit organization, whether direct or indirect, in any land transaction authorized by the Oklahoma Statutes. 19 O.S. § 349(C)(3)

- To use any county-owned tools, apparatus, machinery, or equipment as a trade-in on a cash or lease-purchase of other tools, apparatus, machinery, or equipment 19 O.S. § 421.1

WARNING:

A recommended good practice is for county commissioners to seek the advice of their district attorney regarding trade-ins.

- To incur indebtedness in the name of the county when necessary
- To call county bond elections when funds are needed for public projects
- To call an emergency meeting at any time to pass and revoke a resolution declaring a period of extreme fire danger and instituting a burn ban in the county. 20 O.S. § 16-26

The board of county commissioners shall have the documented concurrence of a majority of the fire chiefs or their designees, and of the municipal and certified rural fire departments located in the county that a period of extreme fire danger exists prior to passage of a resolution.

The resolution shall be effective for a period not to exceed 14 days from the date of passage by the board of county commissioners unless the burn ban is removed earlier by the same method by which it was approved. If extreme fire danger conditions persist, subsequent resolutions may be passed by the Board in the same manner. In the resolution, the board of county commissioners may grant exceptions to the fire prohibition based on appropriate precautionary measures.

Notice of the resolution shall be submitted to the Forestry Division of the Oklahoma Department of Agriculture, Food, and Forestry, all local news media, local law enforcement officials, the state headquarters of the Department of Public Safety, the Oklahoma Tourism and Recreation Department, and the Department of Wildlife Conservation on the day the resolution is passed.

Any resolution passed by the board of county commissioners that declares a period of extreme fire danger shall include a provision to allow agricultural producers to burn cropland, range, or pastureland as part of their management operations so long as the agricultural producers have complied with the following procedures:

- Submission of a written application to burn to the board of county commissioners and notification of the county sheriff [19 O.S. § 339\(A\)\(2\)](#)
- Receipt of approval, in writing, by the local fire department with suppression responsibility for the area to be burned [19 O.S. § 339\(A\)\(3\)](#)
- Construction of adequate fire lines and assurance of adequate personnel and equipment on hand to control the fire [19 O.S. § 339\(A\)\(4\)](#)
- Compliance with the notification procedures outlined in the Oklahoma Statutes [19 O.S. § 339\(A\)\(7\)](#)
- To incur indebtedness in the name of the county when necessary
- To call county bond elections when funds are needed for public projects
- To audit, the accounts of all county officers who maintain, manage, collect, or disburse any money that belongs to the county or is appropriated for the county's benefit
- To construct and repair bridges and to construct, repair, and manage highways in the best interest of the county
- To recommend or sponsor an employee or prospective employee for job-related training and certification
- To set off, organize, and change the boundaries of townships and to designate and name them. [19 O.S. § 339\(A\)\(7\)](#)
Boundaries cannot be set off, organized, or changed six months preceding a general election.

- To lease county tools, apparatus, machinery, or equipment to another political subdivision or a state agency 19 O.S. § 339(A)(8)
- To purchase heavy equipment jointly with other counties and to loan or lease that equipment across county lines 19 O.S. § 339(A)(9)
- To develop county personnel policies with the approval of a majority of the county elected officials 19 O.S. § 339(A)(10)
- To provide uniforms, safety devices and equipment, and safety training for county officers and employees 19 O.S. § 339(A)(11)
- To allow up to Two Hundred and Fifty Dollars (\$250.00) per employee for a safety award each year 19 O.S. § 339(A)(12)

Refer to “Safety Incentive Awards” in Chapter Ten, “Duties of County Commissioners: County Administration”

- To pay for notary commissions, filing fees, and notary seals and bonds 19 O.S. § 339(A)(13)
- To perform other duties and acts that the board may be required by law to perform 19 O.S. § 339(A)(14)
- To purchase items at a public auction 19 O.S. § 339(A)(15)
- To deposit interest income from highway funds into the county general fund or keep the interest in the County Highway Fund 19 O.S. § 339(A)(16)
62 O.S. § 82
- To submit sealed bids to purchase equipment from the state of Oklahoma or any state agency or political subdivision 19 O.S. § 339(A)(17)
- To utilize county-owned equipment, labor, and supplies at their disposal on property owned by the county, public schools, two-year colleges, or technical branches of colleges that are members of The Oklahoma State System of Higher Education, the state, and municipalities according to the Oklahoma Statutes 19 O.S. § 339(A)(18)
- To enter into intergovernmental cooperative agreements with the federally recognized Indian tribes in Oklahoma regarding construction and maintenance of streets, roads, bridges, and highways 19 O.S. § 339(A)(19)
- To execute hold harmless agreements with the lessor when leasing or lease-purchasing equipment 19 O.S. § 339(A)(20)

- To accept donations of right-of-way or right-of-way easements 19 O.S. § 339 (A)(21)
- To establish by resolution the use of per diem for specific purposes in accordance with the Oklahoma Statutes 19 O.S. § 339 (A)(22)
- To apply to the Department of Environmental Quality for a waste tire permit to bale waste tires for use in approved engineering projects 19 O.S. § 339 (A)(23)
- To enter into the National Association of Counties (NACO) Prescription Drug Discount Program 19 O.S. § 339 (A)(24)
- To work with federal, state, municipal, and public-school districts properties to minimize costs 19 O.S. § 339 (A)(25)
- To provide incentive awards to employees for participating in voluntary wellness programs, which result in improved health. Incentive awards may be created by the Wellness Council outlined in the Oklahoma Statutes 19 O.S. § 339 (A)(26)
- To establish a county employee benefit program to encourage outstanding performance in the workplace. Monies may be expended for the purchase of recognition awards for presentation to an employee or members of a work unit 19 O.S. § 339 (A)(27)
- To trade-in equipment to a vendor or on statewide contract by acquiring used equipment values pursuant to the Oklahoma Statutes. 19 O.S. § 339 (A)(28)
- To use and operate any county-owned motor vehicles for transporting or distributing commodities in any county in the state of Oklahoma for county use or benefit 19 O.S. § 354
- To allow county-owned vehicles to be used to transport Boy Scouts or Girl Scouts to and from Scout-sponsored activities 19 O.S. § 358
- To contract for ambulance service from specified entities 19 O.S. § 371(a)
- To employ a data processing technician for data processing management 19 O.S. § 376
- 19 O.S. § 377
- 19 O.S. § 378
- In counties with more than 250 miles of lake shoreline, to purchase, maintain, and operate a boat and motor for the official business of the county 19 O.S. § 451

- To offer and pay a reward, not to exceed One Thousand Dollars (\$1,000.00), for the arrest and conviction, or for evidence leading to the arrest and conviction, of any person who steals or defaces county road signs [19 O.S. § 455](#)
- In counties with a county budget board, to designate money from general county funds for county drug enforcement and county drug abuse prevention programs [19 O.S. § 339\(B\)](#)
- To provide firefighting service, equipment, employees, fire stations, and hydrants in the county; and to use county employees and firefighting equipment in an emergency, when the county emergency management director or a rural fire department requests the firefighting service and to use county personnel to fight fires in emergency situations [19 O.S. § 351\(C\)](#)
- To enter into agreements with any city, town, or municipality nonprofit volunteer or full-time fire department to furnish fire protection services and emergency services [19 O.S. § 351.1](#)
- To enter into agreements with local senior citizen centers to provide services for county residents [19 O.S. § 352.1](#)
- To authorize employing school guards to direct travel and traffic on streets and highways outside the limits of incorporated cities and towns when necessary to protect the life and safety of pupils attending public schools. [19 O.S. § 453](#)
- To hire counselors or contract for services of counselors, as county funds are available, to provide counseling services to various county citizens or employees [19 O.S. § 353.1](#)
- To approve that the judge responsible for the juvenile docket may employ a director of county juvenile facilities and services and deputies as appropriate [19 O.S. § 452.1](#)
- To enter into contracts with authorities of the United States of America, the state of Oklahoma, or any incorporated city or town within the county's boundaries for airports or public uses [19 O.S. § 338](#)
- To provide to public schools within the county any county-owned equipment that may be needed to make improvements on school grounds [19 O.S. § 359](#)

The expense of operation, including operating personnel, may be billed to the school district on an actual cost basis. The expense of the improvements supplied for the improvements must be paid from school funds.

- To investigate the accounts, disbursements, bills, and expenses of any county, district, or township officer [19 O.S. § 340](#)
- To establish a Wellness Council to develop a wellness program for its employees. Please refer to “[Wellness Council](#)” in Chapter Ten, “Duties of County Commissioners: County Administration,” for more information. [19 O.S. § 1302](#)
- In counties with more than 550,000 population, to have dilapidated buildings within the county torn down and removed [19 O.S. § 360](#)

The board of county commissioners must determine the actual cost of dismantling and removing the dilapidated buildings and any other expenses that may be necessary including the cost of notice and mailing. If dismantling and removing the dilapidated buildings is done on a private contract basis, the contract must be awarded to the lowest and best bidder. All costs and expenses may be paid from the general fund of the county.

- Any county may send out a one-time request for information regarding the future installation of lines, poles, or wires to the owner of any telephone line operated in the public right-of-way of the county road system of the requesting county. Upon receipt of the request, the owner of the telephone line shall provide to that county notice of the date of installation, the name and contact number of the installation manager or supervisor, and the location of the lines, poles, or wires. [18 O.S. § 603](#)

[Table 7-1](#) at the end of this chapter contains the yearly calendar of activities for the board of county commissioners and county commissioner training.

ACCO Conferences and Workshops

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

ACCO Safety Meetings

ACCO sponsors three safety conferences and a joint safety/commissioner conference every summer. The safety conferences are intended to provide timely information for the participants to disseminate to the employees in the counties. The Oklahoma Statutes require the safety director to ensure that training is provided to each county employee on subjects relating to the hazards of their specific jobs. These conferences help provide the information to accomplish this. Safety directors, safety coordinators, county commissioners, and any county employees are welcome to attend the safety conferences. The conferences generally start at 1:00 pm on a Thursday and end at noon on Friday.

[40 O.S. § 403\(E\)\(2\)](#)

Commission on County Government Personnel Education and Training

The Commission on County Government Personnel Education and Training was established to oversee a professional development program for training Oklahoma county officers, excise board members, candidates for county office, and other persons through the [Oklahoma Cooperative Extension Service](#) at Oklahoma State University. The [County Training Program](#) provides county officer handbooks and offers courses related to the various county offices including duties and responsibilities, management techniques and processes, and individual development.

All county commissioners and their deputies shall be required to participate in the appropriate training programs and educational seminars relevant to their positions and duties.

County Commissioner Accreditation Program

The County Training Program (CTP) has an accreditation program for county commissioners and deputy county commissioners. The program contains Basic, Advanced I, and Advanced II accreditation. The program is available through CTP (coordinated by the Oklahoma Cooperative Extension Service) at Oklahoma State University. The accreditation program is voluntary and available to county commissioners, their deputies, and their employees.

Accreditations for each level are awarded at the ACCO conference in the fall.

To refer to the accreditation guidelines for county commissioners, please go to the [CTP website](#). The certification/accreditation program is subject to revisions and updates.

OSU College of Engineering, Architecture, and Technology

The College of Engineering, Architecture, and Technology (CEAT) at Oklahoma State University and its Center for Local Government Technology provides training, technical assistance, and research services to government entities that plan, maintain, and construct transportation systems at the local level.

The Local Technical Assistance Program (LTAP) conducts training classes, seminars, and workshops on topics that relate to the planning, construction, and maintenance of roads, bridges, and transportation systems at the local level.

[19 O.S. § 130.1](#)
[19 O.S. § 130.2](#)

[19 O.S. § 130.3](#)
[19 O.S. § 130.4](#)
[19 O.S. § 130.5](#)
[19 O.S. § 130.6](#)

[19 O.S. § 130.7](#)

LTAP conducts over fifty individual classes including a core curriculum of eight classes called the Roads Scholar Program. Those individuals who complete the 88 hours of instruction are awarded a Roads Scholar completion certificate. LTAP also provides and coordinates technical assistance to counties and provides leadership for the implementation of transportation initiatives.

The Oklahoma LTAP at Oklahoma State University is one of 51 LTAP Programs located throughout the United States. The Federal Highway Administration and the Oklahoma Department of Transportation Fund these LTAP Programs.

For the first six years of LTAP's operation in the 1980's, the program served primarily county governments in Oklahoma. Since 1989, LTAP class offerings have been available for all officials and personnel from county, municipal, and tribal governments and consultants and contractors that work for these entities. All Oklahoma LTAP training is free to local governments, with the exception of the AASHTO/AWS Bridge Welding Certification, Mobile Air Conditioning Certification, and the Pilot/Escort Certification.

The Transportation Research Program (TRIP) places university students from transportation related degree majors in paid summer internships with local government agencies. These locations often include county road districts and Circuit Engineering District offices. For more information about LTAP or TRIP, go to the [LTAP website](#).

Table 7-1. Yearly Calendar of Activities for the Board of County Commissioners

Calendar Date	Activity	Handbook Reference	Statute Reference
Monthly			
On or before the first Monday of each month at 9:00 a.m.	Meet in regular session to conduct county business	Chapter Eight	19 O.S. § 326, 348
	Review and approve all claims against the county	Chapter Eight	19 O.S. § 326
	Receive and approve all bids	Chapter Eight	19 O.S. § 1505(B)
	File requests for county road fund monies with the county excise board	Chapter Fourteen	62 O.S. § 331
Quarterly			
	Receive and review all records use of consumable items of various departments	Chapter Seven	19 O.S. § 1505E
Annually			
	Select a newspaper or papers in which to publish Board proceedings and actions	Chapter Seven, Nine	19 O.S. § 444
	Inspect the county jail	Chapter Seven	57 O.S. § 1
	Purchase or renew the county's liability insurance (optional)	Chapter Seven	51 O.S. § 169
	Purchase or renew the county's blanket bond	Chapters One, Ten	19 O.S. § 167
	Appoint safety director; review safety policies		40 O.S. § 403(E)

Table 7-1. Yearly Calendar of Activities for the Board of County Commissioners (Continued)

Calendar Date	Activity	Handbook Reference	Statute Reference
As Necessary			
	Appoint the county's Public Defender	Chapter Sixteen	19 O.S. § 137.2
	Appoint a director of the county's emergency management program	Chapter Sixteen	63 O.S. § 683.11(a)
	Appoint three members to the County Planning Commission (if any) and the Board of Adjustment	Chapter Sixteen	19 O.S. § 865.55
	Appoint the Board of Control for the County Hospital	Chapter Sixteen	19 O.S. § 789
January			
	Review the county sheriff's report on prisoners	Chapter Seven	19 O.S. § 180.43
	Create an inventory system of machinery, equipment, and other supplies not used in the construction or maintenance of roads and bridges	Chapter Seven	19 O.S. § 1500~1505
At the first regular session in January	Elect one county commissioner as chairman of the board of county commissioners	Chapter Seven	19 O.S. § 327
June			
In an election year	Inspect the county treasurer's books at the close of the term	Chapter Six	19 O.S. § 626
	Appoint two members to the county board of health for an annual term	Chapter Sixteen	63 O.S. § 1-201

**Table 7-1. Yearly Calendar of Activities for the Board
of County Commissioners (Continued)**

Calendar Date	Activity	Handbook Reference	Statute Reference
June			
Election year	Inspect the county treasurer's books at the close of the term	Chapter Six	19 O.S. § 626
	Appoint two members to the county board of health for an annual term	Chapter Sixteen	63 O.S. § 1-201
July			
July 1	Publish the county's financial statement and salaries		19 O.S. § 345 19 O.S. § 444 68 O.S. § 3002
First Monday	Collect the estimate of needs of the various county offices and publish them. Forward them along with the Board's recommendation to the county excise board by July 10	Chapter Two	68 O.S. § 3002 68 O.S. § 3004
November			
	Review the county sheriff's jail report	Chapter Seven	
December			
On or before December 1	Prepare an annual accomplishment plan for construction and maintenance of roads and bridges and a priority plan for the next four years	Chapter Fourteen	69 O.S. § 601.3
Prior to December 15	Notify in writing the county clerk of the date, time, and place of every regularly scheduled meeting of the following calendar year	Chapter Ten	25 O.S. § 311
End of calendar year	Prepare and file with ODOT and the county clerk an annual project status report on the county's road construction and maintenance plans	Chapter Fourteen	69 O.S. § 624

This page is intentionally left blank.

Chapter Eight

Duties of the County Commissioner: Meetings

This chapter explains county commissioners' responsibilities regarding meetings. Guidelines outlined in the Oklahoma Open Meetings Act must be followed for any official meeting held by any county board or group. See "[Understanding the Oklahoma Open Meeting Act](#)" later in this chapter.

[25 O.S. § 304\(1\)](#)

Meetings

A meeting means conducting business of a public body by a majority of its members being personally together or as authorized by the Oklahoma Statutes, being part of a videoconference. Meetings shall not include informal gatherings of a majority of the members of the public body when no business of the public body is discussed.

[25 O.S. § 304\(2\)](#)

[25 O.S. § 307.1](#)

[25 O.S. § 303](#)

Quorums of boards of county commissioners are exempted from the Open Meeting Act's requirements when they attend and participate in conferences, trainings, educational, press, and social events provided no official action is taken and any discussion of public business is incidental to the event. They are also exempt when attending and participating in state legislative meetings and proceedings if no official action is taken. In counties with budget boards, the county commissioners and other elected county officials may discuss budgetary matters without satisfying the Open Meeting Act, if a quorum of the budget board is not present and no official action is taken.

[19 O.S. § 326\(C\)](#)

[19 O.S. § 326\(D\)](#)

[19 O.S. § 326\(E\)](#)

All meetings of public bodies shall be held at specified times and places that are convenient to the public and shall be open to the public. All meetings of such public bodies shall be preceded by advance public notice specifying the time and place of each such meeting to be convened as well as the subject matter or matters to be considered at the meeting.

The board of county commissioners can call four different types of meetings according to the Oklahoma Open Meetings Act:

[25 O.S. § 304\(3-8\)](#)

- Regularly scheduled meetings
- Continued or reconvened meetings
- Special meetings
- Emergency meetings

[19 O.S. § 331](#)

NOTE:

No public body shall hold executive sessions during meetings except for the purposes specifically provided in the Oklahoma Statutes.

[25 O.S. § 307](#)
[19 O.S. § 326](#)

Power to Preserve Order

The board of county commissioners has the power to preserve order when sitting as a board and may punish those in contempt with fines not exceeding five dollars, or by imprisonment in the county jail not exceeding twenty-four hours. They may force obedience to all orders made by attachment or other compulsory processes. Fines must be paid within ten days.

[19 O.S. § 331](#)

Equal Division

When the members of the board of county commissioners are equally divided on any question, that question must be deferred until the next meeting when it can be decided by a majority of the board.

[19 O.S. § 329](#)

Regularly Scheduled Meetings

The board of county commissioners is required by Oklahoma law to hold a regularly scheduled meeting 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 within the month. Meetings are automatically adjourned at the end of each month.

[19 O.S. § 326](#)

The board of county commissioners may meet at times and in places within the county other than the county courthouse if such meetings are deemed beneficial to the general public. If the county has no courthouse or the courthouse is unfit or inconvenient, commissioners may conduct their meetings at any other suitable place in the county seat.

[19 O.S. § 326\(B\)](#)
[19 O.S. § 348](#)

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.

[19 O.S. § 326\(A\)](#)

[25 O.S. § 303](#)

[25 O.S. § 305](#)

[1981 OK AG 92](#)

[1981 OK AG 141](#)

The board can only vote or take action on items listed on the published agenda for the regularly scheduled meeting. The board may vote on an item raised under new business if the subject meets the statutory definition.

County Clerk Attendance at Meetings

The county clerk or designated deputy shall attend all sessions of all meetings of the board of county commissioners, record all proceedings, and sign and attest to the records.

[19 O.S. § 243](#)

[19 O.S. § 244](#)

Continued or Reconvened Meetings

The board can reconvene a regularly scheduled meeting 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. An agenda for the reconvened meeting does not need to be posted.

NOTE:

Only matters that appear in the agenda of the continued or reconvened meeting can be discussed at that meeting. “New business” may not be discussed at a continued or reconvened meeting.

[25 O.S. § 311\(11\)](#)

[1981 OK AG 141](#)

[25 O.S. § 311\(A\)\(3\)](#)

Prior Notice of Meetings -Yearly

By December 15 of each year, the board of county commissioners must give written notice to the county clerk of their county showing the schedule of regular sessions for the following year. The notice must include the following information about the meetings:

- Date
- Time
- Place

[25 O.S. § 311\(A\)\(8\)](#)

If the board wants to change any of the meeting information, they must notify the county clerk ten days before the meeting is scheduled.

[Figure 8-1](#) contains a sample meeting schedule form for relating information about regular sessions for the next year to the county clerk.

**Alfalfa County
Board of Commissioners**
300 S. Grand
Cherokee, OK 73728

Commissioner 2025 Regular Scheduled Meeting Dates

Meetings are at 9:00 a.m. in the Commissioner's Office in the Courthouse (2nd Floor)

January

January 06	Monday
January 13	Monday
January 21	Tuesday
January 27	Monday

July

July 07	Monday
July 14	Monday
July 21	Monday
July 28	Monday

February

February 03	Monday
February 10	Monday
February 18	Tuesday
February 24	Monday

August

August 04	Monday
August 11	Monday
August 18	Monday
August 25	Monday

March

March 03	Monday
March 10	Monday
March 17	Monday
March 24	Monday
March 31	Monday

September

September 02	Tuesday
September 08	Monday
September 15	Monday
September 22	Monday
September 29	Monday

April

April 07	Monday
April 14	Monday
April 21	Monday
April 28	Monday

October

October 06	Monday
October 14	Tuesday
October 20	Monday
October 27	Monday

May

May 05	Monday
May 12	Monday
May 19	Monday
May 27	Tuesday

November

November 03	Monday
November 10	Monday
November 17	Monday
November 24	Monday

June

June 02	Monday
June 09	Monday
June 16	Monday
June 23	Monday
June 30	Monday

December

December 01	Monday
December 08	Monday
December 15	Monday
December 22	Monday
December 29	Monday

Approved this date: _____

Board of County Commissioners
Alfalfa County, Oklahoma

Garet Johnshon, Chairman

Mike Roach, Member

Laneta Schwerdtfeger County Clerk

Nate Ross, Member

Figure 8-1. Sample Schedule of Regularly Scheduled Meetings Form

Post Agenda Before Each Meeting

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

- Date
- Time
- Place
- All items of business to be transacted by the public body at the meeting, including discussion items for which no action will be taken.

25 O.S. § 311(A)(9)

25 O.S. § 311(B)(1)
1982 OK AG 114

Posting an agenda does not mean that the public body cannot consider any new business at its meeting. However, “new business” must be listed as an item on the agenda. New business is defined as matters not known about or which could not have been reasonably foreseen prior to the time of posting the agenda. The board may vote on an item raised under new business if the subject meets that statutory definition. The agenda must be posted in prominent public view for a full 24 hours at the public body’s principal office, at the meeting’s location (if no office exists), or on the public body’s public website. If the public body chooses the website-only option, it must also provide the agenda for free through email and make the agenda available to the public in the principal office of the public body or at the location of the meeting during normal business hours at least 24 hours in advance of the meeting.

25 O.S. § 311(A)(10)
25 O.S. § 311(A)(11)
1981 OK AG 92
1981 OK AG 141

25 O.S. § 311 (A)(9)(a)

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

For another example of a notice and a sample agenda, go to the [Washington County Commissioner’s website](#).

25 O.S. § 311(A)(8)

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

Notice on a Website

On or before January 1, 2002, or within six months of the establishment of a website, whichever is later, public bodies shall make available on their website (or a general website if a public body uses a general website) a schedule and information about the regularly scheduled meetings of the public bodies or their governing bodies. The information made available shall include the date, time, place, and agenda of each meeting. If reasonably possible, public bodies shall also provide information about the date, time, place, and agenda of any special or emergency meetings of the public body.

25 O.S. § 311(A)(9)(b)
25 O.S. § 311.1(A)

NOTICE OF REGULAR MEETING

**ROGERS COUNTY BOARD OF COUNTY COMMISSIONERS
ROGERS COUNTY, OKLAHOMA**

PLACE: Rogers County Courthouse, 1st Floor - Commissioners Meeting Room
200 S. Lynn Riggs Blvd., Claremore, Oklahoma

DATE & TIME: Monday, October 6, 2025 at 9:00 am

AGENDA

**CONSIDERATION, DISCUSSION AND POSSIBLE ACTION TO BE TAKEN ON THE
FOLLOWING LISTED ITEMS ON THE AGENDA:**

CALL TO ORDER

ROLL CALL TO ESTABLISH QUORUM

PLEDGE OF ALLEGIANCE

INVOCATION: Julie Dermody

APPROVE/DISAPPROVE MINUTES: October 2, 2025 Special Meeting

ANNOUNCEMENTS:

NEW BUSINESS:

PLATS:

1. District 2
Discussion and possible action on the request for an Amended Final Plat for Birchwood subdivision, contingent on the approval of the Board of County Commissioners.
CASE #2645
APPLICANT: Ron Staggs/Birchwood Development
LOCATION: NE corner of E. 490 Rd and N. 209th E Ave, Claremore, OK 74019
LEGAL DESCRIPTION: A TRACT OF LAND LOCATED IN THE SOUTHWEST QUARTER (SW/4) OF SECTION EIGHT (8) OF TOWNSHIP TWENTY-ONE (21) NORTH AND RANGE FIFTEEN (15) EAST OF THE INDIAN BASE AND MERIDIAN (I.B.&M.), ACCORDING TO THE U.S. GOVERNMENT SURVEY THEREOF, ROGERS COUNTY, STATE OF OKLAHOMA; BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT THE SW CORNER OF THE SW/4 OF SEC. 8, T-21-N, R-15-E, I.B.&M.; THENCE N 01°19'31" W ALONG THE WEST LINE OF SAID SW/4 A DISTANCE OF 1366.93 FEET; THENCE N 88°47'02" E A DISTANCE OF 320.00 FEET; THENCE N 01°19'31" W A DISTANCE OF 300.00 FEET; THENCE S 88°47'02" W A DISTANCE OF 320.00 FEET TO THE WEST LINE OF SAID SW/4; THENCE N 01°19'31" W A DISTANCE OF 966.93 FEET TO THE NW CORNER OF SAID SW/4; THENCE N 88°46'14" E ALONG THE NORTH LINE OF SAID SW/4 A DISTANCE OF 1157.40 FEET; THENCE S 01°17'04" E A DISTANCE OF 1317.25 FEET TO THE SOUTH LINE OF SAID SW/4; THENCE N 88°46'57" E ALONG THE SOUTH LINE OF SAID N/2 OF SAID SW/4 A DISTANCE OF 826.11 FEET; THENCE S 01°17'44" E A DISTANCE OF 1317.38 FEET TO THE SOUTH LINE OF SAID SW/4; THENCE S 88°47'51" W A DISTANCE OF 1981.89 FEET TO THE POINT OF BEGINNING.
Board voted to recommend approval 4-0.

UTILITY PERMITS:

1. District 2
ONG - To Cross County Highway or Local Road N. 168th E. Ave. approximately 0.94 miles South & 1.96 miles East of the intersection of US 169 and SH 20 and further described as: 393 feet North & 2,391 feet East of the SW corner of Section 11, Township 21N, Range 14E. Rogers County. U25-180
2. District 1
ONG - To Cross County Highway or Local Road Henderson Rd. approximately 1.3 miles East and 0.84 miles North of the Junction of I-44 and SH 20 and further described as 858 feet South & 2,389 feet West of the NW Corner of Section 12, Township 21N, Range 16E. Rogers County

Figure 8-2. Sample Notice of Meetings Form

3. District 3
Cox Communications - To Cross and Parallel County Highway or Local Roads N, 161st E, Ave and Redbud Dr, approximately 1.99 miles SW of HWY 266 & HWY 167 and further described as: Sections 14, 15, 22, & 27, Township 20N, Range 14E, Rogers County, U25-182
4. District 3
Cox Communications - To Cross and Parallel County Highway or Local Road E, Claude St, approximately 0.16 miles SW of James S. Summerlin Memorial Hwy/Hwy 88 and further described as: 466 feet S of the NW Corner of Section 27, Township 21N, Range 16E, Rogers County, U25-183
5. District 2
ONG - To Cross County Highway or Local Road E, Canyon Ridge Rd, approximately 0.25 miles W & 0.58 miles N of Junction of SH 167 & SH 266 and further described as: 652 feet E & 2,237 feet N of the SE Corner of Section 1, Township 20N, Range 14E, Rogers County, U25-184

BIDS:

REVIEW/LET

1. 2026-18 Emergency Vehicle Upfit Chevy Tahoe - Tax Warrant Deputy

OPEN/AWARD

1. 2026-16 Storm Shelter for Rogers County Sheriff Firearms Range

TRANSFER OF FUNDS:

1. From General Fund District 3 Cemetery Maintenance & Operations (0001-3-4630-2005) into General Fund District 3 Officer Travel (0001-6-0830-1320) in the amount of \$2,200.00 for Commissioner Burrows Travel Allowance

BLANKET PURCHASE ORDERS:

1. Materials, Supplies, Parts, Groceries & Prescriptions

AGENDA ITEMS:

1. Quarterly update from Claremore Economic Development Authority (Hendrix)
2. Discussion/possible action proclaiming the month of October as National Manufacturing Month (Hendrix)
3. Discussion/possible action proclaiming the month of October as Domestic Violence Awareness Month (Hendrix)
4. Discussion/ possible action approving County Financials from Hood & Associates (Hendrix)
5. Discussion/possible action regarding Resolution 2026-61 depositing funds into the General Fund District 1 Cemetery Restitution account (0001-3-4610-2010) in the amount of \$50.00 (DeLozier)
6. Discussion/possible action regarding agreement between Rogers County and Dotcom Lease, LLC for copier (Hendrix)

PAYMENT OF PURCHASE ORDERS FROM ALL DEPARTMENTS: Resolution 2025-192 & Resolution 2026-62

RECESS OR ADJOURNMENT:

BOARD OF COUNTY COMMISSIONERS
ROGERS COUNTY, OKLAHOMA

(SEAL)

By: _____
Jeanne M. Heidlage
Rogers County Clerk

*Notice of said meeting was filed in the Office of the County Clerk on Friday, October 9, 2025 @ 8:30 am
and posted in the display case near the front entrance to the courthouse and on the county website*

Figure 8-2. Sample Notice of Meetings Form (Continued)

Electing a Chairperson

All members of a meeting interact to make the meeting work, but the chairperson is the person who is officially charged with the responsibility of conducting an orderly and efficient meeting.

[19 O.S. § 328](#)

During the first meeting in January of each year, the board of county commissioner members must elect a chairperson. The following list includes some of the chairperson's responsibilities at board meetings:

[19 O.S. § 327](#)

[19 O.S. § 328](#)

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

Special Meetings

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

[25 O.S. § 311\(A\)\(12\)](#)

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

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

The county clerk must post the agenda for the special meeting in prominent public view for 24 hours, excluding weekends and state holidays, at the public body's principal office or at the meeting's location, if no office exists, or on the public body's public website for 48 hours, excluding weekends and state holidays, in advance. If the public body chooses the website-only option, it also must provide the agenda for free through email and make the agenda available to the public in the principal office of the public body or at the location of the meeting during normal business hours at least 48 hours in advance.

[25 O.S. § 311\(A\)\(12\)](#)

The board can reconvene a special meeting at a later date. At a continued or reconvened meeting, the board can only discuss the items that they listed on the agenda of the original special meeting. "New business" may not be discussed during a special meeting or a reconvened meeting.

[19 O.S. § 326\(A\)](#)
[25 O.S. § 311\(A\)\(12\)](#)
[1981 OK AG 141](#)

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

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

[25 O.S. § 307\(E\)](#)

Executive Sessions

An executive session is the only portion of the meeting that the board of county commissioners can exclude the public. The board must list the executive session on the agenda of the regular or special meeting. Then, during the meeting, they must vote themselves into executive session.

[25 O.S. § 307\(A\)\(E\)](#)

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\(B\)](#)

The board can call an executive session to discuss only topics outlined in the Oklahoma Statutes:

- The employment, hiring, appointment, promotion, demotion, discipline, or resignation of any individual salaried public officer or employee, or negotiations concerning employees and representatives of employee groups
- The sale, purchase, lease, acquisition, or appraisal of real property by the public body.

[25 O.S. § 307\(B\)\(1\)\(2\)](#)

This discussion must be limited to members of the public body, the attorney for the public body, and the immediate staff of the public body. No landowner, real estate salesperson, broker, developer, or any other person who may profit directly or indirectly by a proposed transaction concerning real property, which is under consideration, can be present or participate in the executive session, unless they are operating under an existing agreement to represent the public body.

[25 O.S. § 307\(B\)\(3\)](#)

[25 O.S. § 307\(D\)](#)

- 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

[25 O.S. § 307\(B\)\(4\)](#)

[25 O.S. § 307\(E\)\(3\)](#)

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.

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

[25 O.S. § 305](#)

Minutes

Minutes must be taken during an executive session, and they must be written minutes. The board of county commissioners will designate a person to take the minutes.

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

[25 O.S. § 311\(B\)\(2\)](#)

Agenda Item for Executive Session

If a public body proposes to conduct an executive session, the agenda shall have the following information:

- 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 provisions of the Oklahoma Statutes authorizing the executive session

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

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

Emergency Meetings

The board can call an emergency meeting only when they cannot meet the deadline for public notice of a special meeting and any delay would increase the likelihood of injury to a person, damage to public or private property, or immediate financial loss. The board should provide as much advance public notice, in-person or by phone or other electronic means, as is reasonable and possible under the circumstances. They should attempt to contact the media and individuals who would be interested in the subject of the meeting.

[25 O.S. § 304\(A\)\(5\)](#)

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

[25 O.S. § 312\(B\)](#)

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

[25 O.S. § 311\(A\)\(13\)](#)

Agendas

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

Information for the agenda can come from various sources:

[25 O.S. § 311](#)

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

The board, or the county clerk as secretary to the board, writes the agenda for each meeting and includes specific matters to be presented and considered. Refer to [“Prior Notice Before Each Meeting”](#) earlier in this chapter. Refer to [Figure 8-2](#) to see a sample board of county commissioner’s regular meeting agenda.

[25 O.S. § 311\(7\)](#)

County Clerk Record

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

Notice of Meeting Changes

[25 O.S. § 311\(8\)](#)

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.

Understanding the Oklahoma Open Meeting Act

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. §§ 301~314](#)

The purpose of the Oklahoma Open Meeting Act is to encourage and facilitate an informed citizenry's understanding of the governmental processes and problems.

[25 O.S. § 302](#)

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

[21 O.S. § 280\(A\)](#)

NOTE:

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

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

[25 O.S. § 312 C](#)

Holding Open Meetings

[25 O.S. § 305](#)

Recording Votes

[25 O.S. § 306](#)

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

Circumvention of Act

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

Meeting Minutes

The county clerk must keep the proceedings of a public body in written form, which will be considered as an official summary of the proceedings. For an example of minutes from a board of county commissioner's regular meeting, go to the Rogers County Commissioner's website, and click on "Minutes Archive."

[25 O.S. § 312](#)

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

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

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.

Copies of the proceedings of the board, duly certified and attested by the county clerk under seal shall be received as evidence in all courts of Oklahoma.

[19 O.S. § 330](#)
[25 O.S. § 314](#)

Penalties

[25 O.S. § 313](#)

WARNING:

Any violation of the Oklahoma Open Meeting Act is a misdemeanor, punishable by a fine or imprisonment, or both. Any action that is taken that violates the Open Meeting Law is invalid.

Conducting Orderly Meetings

Parliamentary Procedure

A highly recommended good practice is that the county commissioners should be well informed on the correct manner of conducting meetings.

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

The Oklahoma Attorney General allows individual public bodies, including counties, to adopt less restrictive formats than Robert's Rules of Order for their meetings. County commissioners should ensure that the format adopted for conducting their meetings is the best format for accomplishing their goals as a working board. However, Robert's Rules of Order may not supersede the Oklahoma Meeting Act when the two are in conflict.

1975 OK AG 147

Good parliamentary procedures allow a group to accomplish its agenda efficiently and fairly and to maintain a smooth and orderly meeting.

Several examples of parliamentary law can be found on the internet. A highly recommended good practice is that each board of county commissioners should adopt the rules of order that best suit their meetings.

Order of Business

When an organization has passed bylaws to establish rules and procedures, those bylaws supersede the practice of general parliamentary law. The specific procedure that the board of county commissioners follows to conduct business is not especially important as long as they follow that procedure consistently.

[Figure 8-3](#) shows an example of a possible order of business from Robert's Rules of Order, a book on parliamentary procedure.

Agenda

Everyone who attends a board meeting should have a copy of the agenda.

Call to Order

At the time scheduled for the Board to convene, the chairman strikes the gavel and announces in an audible voice, "The Board of County Commissioners will come to order."

Roll Call

The county clerk or a deputy clerk usually calls the roll. A quorum, a majority of the Board (two members), must be present for the Board to officially do business.

Reading and Approving the Minutes

The county clerk may read the minutes of the previous meeting or have provided them to the Board members prior to the meeting. The Board either approves the minutes or amends them and then votes to accept them. The county clerk lists any corrections in the minutes of the meeting underway.

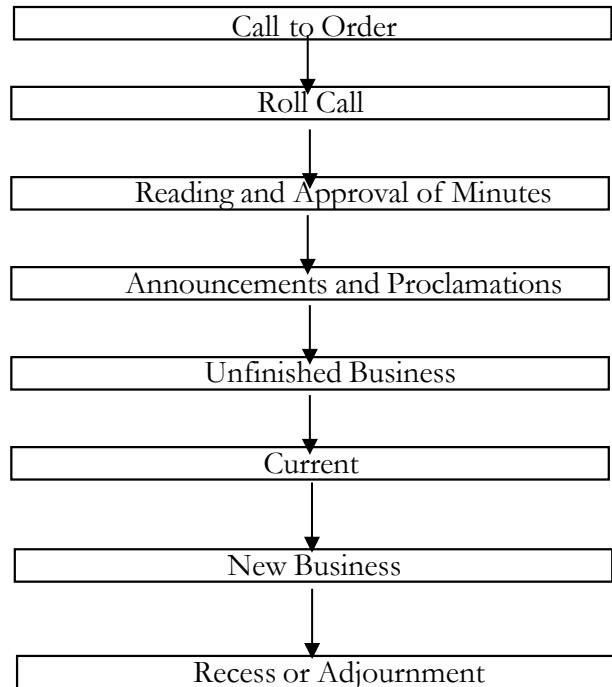


Figure 8-3. Sample Order of Business

Considering Motions, Resolutions, and Proclamations

A resolution is the 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 8-4 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 the 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 Resolution Proposing the Creation of a Planning Commission for the County of _____,

Oklahoma. Whereas, the County of

_____, the state of Oklahoma has experienced a population growth of fifty percent in the past decade and anticipates an additional increase of fifty percent in the next decade; and

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

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

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

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

This resolution is hereby adopted on the _____ day of _____, 19_.

Board of County Commissioners

_____ Chairman

_____ Member

_____ Member

Attest _____ County Clerk

Figure 8-4. Sample Resolution

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

[Figure 8-5](#) contains a sample proclamation showing the typical format and content.

New Business

The board can only discuss any new business (any unforeseen items or items that had not occurred at the time the regular meeting agenda was developed) brought up at the meeting.

Reviewing and Approving Claims

The board may review claims provided they were filed with the county clerk's office at least three days prior to the meeting.

Considering Bids and Contracts

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

[19 O.S. § 1505\(F\)](#)

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.

Now, therefore, we the Board of County Commissioners * of _____ County, Oklahoma,
do hereby proclaim _____

This proclamation is hereby adopted on the _____ day of _____, 22.

Board of County Commissioners

Chairman

Member

Member

Attest _____ County Clerk

* or "I,
Chairman of the Board of County
Commissioners.

Figure 8-5. Sample Proclamation

Citizens Presentations

A public body is not required under either the Oklahoma Open Meeting Act, the Oklahoma Statutes, or the First Amendment to the United States Constitution to provide an opportunity for citizens to express their view on issues being considered by a public body, but a public body may voluntarily choose to allow for such comments.

[2002 OK AG 26](#)

A public body that voluntarily chooses to allow for public comment may limit comment to items on the agenda and provide on the agenda that comments are limited. A public body may also allow for open comment.

An agenda of a public body, which lists as an agenda item general terms such as “visitors' comments” or “public comments,” is sufficient to meet the notice requirement of the Oklahoma Open Meeting Act, because it advises that members of the public will be allowed an opportunity to comment.

Recess or Adjournment

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

Chapter Nine

Duties of the County Commissioner: Notices and Publications

Publishing Board of County Commissioners Proceedings

The county clerk, as secretary for the board of county commissioners, is responsible for compiling a complete report of the proceedings of the regularly scheduled meetings and special meetings of the board of county commissioners. The county clerk must take these to the publisher of any newspaper(s) selected by the board for publication no later than ten days after the proceedings were held.

[19 O.S. § 444](#)
[19 O.S. § 445](#)
[19 O.S. § 446](#)

The board of county commissioners is responsible for selecting one or more county newspapers in which to publish their proceedings and actions.

NOTE:

Newspapers used for notices and publications must have general circulation in the county.

[25 O.S. § 106](#)

Each publication should contain at least the following information:

- All motions made and voted upon, with the vote of each county commissioner indicated
- All contracts awarded for services, equipment leasing, and capital outlay item sales
- A listing of claims that shows the claim or purchase order number, warrant number, payee, purpose, and amount of the claim
- 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."

[25 O.S. § 305](#)

Annual Statement

Statement

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

[19 O.S. § 345](#)

Employees and Salaries

The board of county commissioners must require the county clerk to publish a complete report of annual gross salaries of county officers and employees 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 exceeding Twenty-Five Thousand Dollars (\$25,000.00) require a publication of bid.

[19 O.S. § 1501\(A\)\(3\)\(a\)](#)

All proposals to award public construction projects exceeding One Hundred Thousand Dollars (\$100,000.00) must be publicized in the following manner:

[61 O.S. § 102\(6\)](#)

- A notice must be mailed, First Class, to all known prospective bidders who have indicated within the preceding twelve months their interest, in writing, when bidding on county projects. The notice should be mailed at least ten days before the date set for opening bids.

[19 O.S. § 1505 \(B\)\(2\)](#)

- Notice of solicitation of bids shall also be published one time in a newspaper of general circulation in the county. Notices shall be mailed and published at least ten (10) days prior to the date on which the bids are opened. 61 O.S. § 104(1)
- Notice thereof shall be sent to one in-state trade or construction publication for their use and information whenever the estimated cost of the public construction contract exceeds One Hundred Thousand Dollars (\$100,000.00) or the cost of the construction management trade contract or subcontract exceeds Fifty Thousand Dollars (\$50,000.00). 61 O.S. § 104(2)
- 61 O.S. § 105

Bid notices should contain the following information:

- A description of the proposed project in sufficient detail for a full understanding of the bidder's 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

NOTE:

Please refer to the [Purchasing Handbook for Oklahoma Counties](#) available at the County Training Program website for information on the County Purchasing Act, and to 19 O.S. §§ 1500-1507 and as supplemented.

[68 O.S. § 3002](#)

Publishing County Budgets

The board of county commissioners must file its Financial Statement and estimated needs with the county clerk on or before August 17. The county clerk must publish a notice one time in a county newspaper that states that this information is on file in the county clerk's office.

Publishing Notices

The county clerk is requested to publish notices of an extremely wide range of county activities and related programs. These are scattered throughout the Oklahoma Statutes, and many are infrequent. [Table 9-1](#) is a general guide to these notices and their requirements.

Payment for Publications

The board of county commissioners and the county excise board are required to ensure that sufficient monies are available in the county general fund to pay for publishing all necessary proceedings during the fiscal year.

[19 O.S. § 444](#)

Table 9-1. Notice Identification and Publication Information

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
1	Notice of election of fair board members	2 O.S. § 15-54 (C) 25 O.S. § 106	One	LCN (Legal County Newspaper as defined by Oklahoma Statute) or in three public places	At least one week prior to the election
2	Notice by county clerk of special sessions of the board of county commissioners if the board has adjourned before the last business day of the month	19 O.S. § 326	Posting in 3 public places, or one publication	LCN	At least five days prior to the meeting date Notice must give time and purpose of meeting.
3	Notice of hearing to vacate, alter, or relocate highway adjoining state-owned land	19 O.S. § 339(3)	One	Some LCN in county or counties where road is located	At least 15 days prior to the hearing
4	Notice of sale of any unused town lots or parcels of ground not needed for county jails or courthouse purposes The resolution authorizing the sale must be published with other proceedings of the board of county commissioners	19 O.S. § 342 19 O.S. § 343	Two successive weekly issues	LCN	In two successive weekly issues

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
5	Notice of public construction.	61 O.S. § 104	Two	LCN	20 days prior to bid opening
6	Designation by the board of county commissioners and the county excise board of holidays when county offices will be closed during the year	19 O.S. § 350	One	LCN	Between January 1 and 20 each year
7	Submission at regular or special election of a question involving extraordinary expenditures, whether to construct courthouses or other public buildings, construct roads or bridges, or aid any enterprise designed for the county Notice must contain the time the question will be voted upon and the form of the question	19 O.S. § 389 19 O.S. § 731	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	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 the election
10	Notice of advertisement for bids for the erection of courthouses, jails, or other county buildings	19 O.S. § 731 19 O.S. § 733	At least one	LCN and other such newspapers in the state as the board deems advisable	First publication must be at least 30 days prior to date set for bid openings.
11	Notice of election upon questions of issuing bonds for courthouses, jails, or other county buildings The notice must include a statement by the board of county commissioners, the election date, the amount of bonds proposed to be issued, and whether the bonds are for a courthouse, a jail, or both.	19 O.S. § 736	One	Two weekly LCNs published in the county seat – unless only one LCN exists	At least 30 days prior to the election
12	Notice by the county treasurer that money is available to pay warrants against estimated proceeds of tax levy	19 O.S. § 740	One	LCN	As soon as possible
13	Notice of bond election to purchase sites, or construct or alter county hospitals	19 O.S. § 782	At least one in each LCN	In two daily or weekly LCNs published at the county seat unless only one daily or weekly exists	First publication must be at least 30 days prior to the date set for holding the election.

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
14	Advertisement for bids for county hospital construction	19 O.S. § 788(a)	Two consecutive weekly issues	LCN	Prior to letting any contract
15	Notice of existence and location of annual audit of financial books and records of county-owned hospitals	19 O.S. § 794	Two	LCN	Immediately after the receipt by persons designated in the Oklahoma Statutes – not later than 120 days after the fiscal year end
16	County Planning and Zoning - notice of adoption and amendment of plan Notice must include a time, place, and purpose of meeting and the location where copies of the plans can be acquired	19 O.S. § 865.58	One in each newspaper of general circulation in the county	All newspapers of general circulation in the county	Prior to the hearing date
17	City-County Planning and Zoning – Counties with no cities larger than 200,000 population – notice of adoption or amendment of metropolitan comprehensive plan and hearing on termination of nonconforming use of amendment or repeal of zoning regulations (This is not strictly required by the Oklahoma Statutes, but should be included anyway or the plan adopted may not be constitutional.)	19 O.S. § 866.1	One	LCN	At least 15 days prior to the hearing date (The statutes do not indicate a period of notice; however, this is an appropriate recommended guideline.)

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
18	County Board of Adjustment – Notice of Hearing	19 O.S. § 866.22	One	LCN	At least 15 days prior to the hearing date
19	Notice stating time, nature, and place of hearing before County Planning Commission	19 O.S. § 868.5	Once a week for three consecutive weeks	LCN	Three weeks prior to the hearing date
20	Bond election for lease improvements notice to specify time of holding election, amount of bonds proposed to be issued, and the purpose.	19 O.S. § 884	Once a week for two consecutive weeks	LCN	Two consecutive weeks prior to the election stated in the notice
21	Hearing on petition for formation of fire protection district.	19 O.S. § 901.2	Two consecutive weeks	LCN	Two consecutive weeks next preceding the hearing date
22	Notice of election relative to formation of fire protection district Notice must require voters to cast ballots which contain the words, “Fire Protection District – Yes” and “Fire Protection District – No,” and state the time and place of the election, and the boundaries and intent of the district.	19 O.S. § 901.3	Two successive weeks	LCN	Once a week for two successive weeks prior to the election date
23	Publication of general regulations of board of directors of fire protection district	19 O.S. § 901.8 11 O.S. § 14-106	One – in the same manner as town ordinances	LCN	After the board issues a general regulation

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
24	Bond election for purchase and construction work in fire protection district	19 O.S. § 901.15	Three consecutive weeks and by posting notice in three public places	LCN	Once a week for three consecutive weeks next preceding the election date
25	Sale of bonds – fire protection district	19 O.S. § 901.17	At least 10 days if in daily – two weeks in weekly – or two times in daily provided they are published a week apart	LCN	Before making any sale of bonds
26	Annexation of additional territory in fire protection district	19 O.S. § 901.22	Two consecutive weeks	LCN	Two consecutive weeks preceding the election date

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
27	Hearing on proposed budget for fire protection districts	19 O.S. § 901.42	One	LCN	The board must hold the hearing no later than 15 days prior to the beginning of the budget year. The notice must be published not less than 5 days before the hearing.
28	Hearing on petition to create rural road improvement district Notice is to describe the proposed district, state time and place of hearing, and state any person may appear and protest the organization of the district and/or boundaries.	19 O.S. § 902.3 19 O.S. § 902.4	One day per week for two consecutive weeks	LCN	Hearing must be set not less than 20 days or more than 40 days after filing of valid petition.
29	Notice of election for organization of rural road improvement district	19 O.S. § 902.4	Two	LCN	One day per week for two consecutive weeks prior to election stated in notice
30	Bond election by rural road improvement district	19 O.S. § 902.12	Three	LCN	Once per week for three consecutive weeks prior to election

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
31	Sale of bonds for work under rural road improvement district	19 O.S. § 902.14	Ten days in a daily newspaper, two weeks for weekly newspaper, or two times for daily newspaper if published two times with one week interval	LCN	Prior to date of election specified in notice
32	Notice of hearing on petition for incorporation of rural ambulance service district Notice contents per statute	19 O.S. § 1205 (A)(B)	Two	LCN	Two consecutive weeks in newspaper in each county containing an area embraced within the boundaries of the proposed district
33	Notice of hearing to annex additional area in rural ambulance service district	19 O.S. § 1205 19 O.S. § 1212	Two	LCN	Two consecutive weeks in each county containing any area in existing district or area to be annexed

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
34	Petition for consolidation of rural ambulance service districts	19 O.S. § 1205 19 O.S. § 1221.F	Two	LCN	Two consecutive weeks in each county containing any area in the district to be consolidated
35	Resolution adopting and approving plans for road improvement district	19 O.S. § 1234.B	Six consecutive issues of a daily issue or two consecutive issues of a weekly newspaper	LCN	After the board of county commissioners adopts the resolution
36	Hearing on report of the board of county commissioners on appraisement or apportionment of benefits made by the road improvements district	19 O.S. § 1242	Six consecutive issues of a daily issue or two consecutive issues of a weekly newspaper	LCN	Final publication may not be less than 5 days or more than 10 days 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
37	Notice of installment due of assessment made for road improvement district	19 O.S. § 1250	Two successive issues of a daily issue 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.
38	Notice of annexation to road improvement district	19 O.S. § 1264	One	LCN	At least 10 days prior to the hearing date in the notice
39	Notice of election for issuance of water facility or reservoir general obligation bonds Notice content per statute	19 O.S. § 1276 (B)(C)	Once a week for two consecutive weeks	LCN	First publication must be at least 30 days prior to the election date.
40	Notice of hearing of proposed county budget. 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.
41	County solicitation of bids from vendors for purchase, lease-purchase, or rental of supplies, materials, and equipment	19 O.S. § 1505	One	LCN	Notice is to be published at least 10 days prior to the date for bid openings.

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
42	Hearing on proposed budget of emergency medical service district	19 O.S. § 1714	One	LCN	The hearing must be set no later than 15 days prior to the beginning of the budget year and publication must be not less than 5 days before the hearing date.
43	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
44	Public trusts – award of contracts for construction, labor, and/or equipment	60 O.S. § 176(H) 19 O.S. § 176	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
45	Warranty – Treasurer publishes notice of money on hand to pay registered warrants.	62 O.S. § 475	One	Newspaper-(Not specified)*	Interest must cease on warrants 30 days after publication.

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
46	Publication of financial statements and itemized statements of estimated needs and probable income from sources including ad valorem tax for current fiscal year of the board of county commissioners, city and town governing bodies, and boards of education of school districts	68 O.S. § 3002	One	LCN in such political subdivision; if no such newspaper, then LCN of general circulation	Counties on or before August 17; incorporated towns by August 22; cities by August 27; and school districts by October 1 – or within 5 days after filing
47	Notice to present claims of indebtedness against county	62 O.S. § 310.4	Two successive issues of a daily or one issue of a weekly paper	LCN	Anytime during July
48	Notice of transfer of funds from the county sinking fund to the county general fund	62 O.S. § 445 62 O.S. § 447	Once	**	Prior to intent to transfer
49	Publication of all revisions of increase or additional items over that submitted in 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

** In a municipality or county if there is no newspaper published in the city, town, or school district.

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

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

This page is intentionally left blank.

Chapter Ten

Duties of the County Commissioner: County Administration

Performing Administrative Duties

The county commissioners serve on the board of county commissioners and act as the principal administrators of the county.

[19 O.S. § 339](#)

This chapter covers their primary duties.

County Offices, Locations, and Hours

Providing Office Space

The board of county commissioners must provide office space, record storage, and supplies at the county seat for all county offices.

[19 O.S. § 401,
447](#)

The board of county commissioners is responsible for ensuring that a county map is available in the county clerk's office.

[19 O.S. § 346](#)

Court Locations in Other Cities

In any city other than the county seat, within the county, which has been designated as a court or court division city, the board of county commissioners may provide suitable and adequate courtroom and office space for the judges of the district court and attendants, for the court clerk and staff, and for a branch of the County Law Library to be furnished by the county in a suitable building in that city.

[20 O.S. § 1202](#)
[19 O.S. § 401.1](#)

The board of county commissioners shall also furnish electricity, water, other utilities, toilet facilities, janitorial service, suitable, and sufficient for the transaction of court business in such facilities.

District Attorney

The board of county commissioners of each county in each district attorney's district shall provide the following for the office of district attorney:

[19 O.S. § 215.36](#)

- Sufficient office space in the county courthouse, and the costs of utility services for power, lighting, heat, cooling, appropriate janitorial service, and costs of maintenance, upkeep, and repair of such space for the personnel and programs of the office of the district attorney
- A sufficient law library and subscriptions to legal publications which are necessary for the performance of the duties of the district attorney, which remains an asset and property of the county
- Sufficient funds for the costs and necessary expenses of investigation, prosecution, or defense of any action, whether contemplated or actual, wherein the county officers, county appointees or employees, while acting in their official capacity, maybe party plaintiffs, defendants, or interveners

Purchasing Agent

The board of county commissioners must approve the acquisition, at the expense of the county, of adequate office space authorized for the county purchasing agent.

[19 O.S. § 1500\(D\)](#)

Election Board

The county commissioners of each county shall furnish, at county expense, in each county seat, a suitable office for the county election board. This office shall provide adequate space for storage of election records and supplies, voting devices, and ballot boxes and adequate space for the exercise of other functions required by law of the county election board. The office shall be equipped with suitable furniture and office equipment and a telephone. The office shall be convenient to the public, shall have furniture, furnishings and fixtures, and other equipment comparable to other county offices within the county and necessary to the operation of the office.

[26 O.S. § 2-121](#)

Establishing Additional Offices

A county commissioner can establish additional offices at any location within the county.

County Programs and Facilities

The board of county commissioner is responsible for inspecting and approving county programs and facilities, including the county jail.

[19 O.S. § 133](#)

Hours

All county offices should be open during the same hours as determined by mutual agreement among the county officials. Office hours must be posted in a prominent place easily seen by the public.

[57 O.S. §1](#)

NOTE:

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

[19 O.S. § 136](#)

[1983 AG 219](#)

[60 O.S. § 178](#)

Holidays

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

[25 O.S. § 82.1](#)

[25 O.S. § 82.2](#)

[19 O.S. § 350](#)

The following are the holidays designated by Oklahoma state law:

[25 O.S. § 82.1](#)

- Each Saturday and Sunday
- New Year's Day on the 1st day of January
- Martin Luther King, Jr.'s Birthday on the third Monday in January
- Presidents' Day on the third Monday in February
- Memorial Day on the last Monday in May
- Independence Day on the 4th day of July
- Labor Day on the first Monday in September
- Veterans' Day on the 11th day of November

- Thanksgiving Day on the fourth Thursday in November and the day after Thanksgiving Day
- Christmas on the 25th day of December and the day before or after Christmas if Christmas is not on a Saturday or Sunday. If Christmas is on a Saturday, then the holiday is on the Thursday and Friday before Christmas. If Christmas is on a Sunday, then the holiday is on the Monday and Tuesday after Christmas.
- If any holidays other than Christmas fall on Saturday, the preceding Friday is a holiday and if any of the holidays other than Christmas fall on Sunday, the succeeding Monday is a holiday.

Personnel Policies

The board of county commissioners establishes personnel policies for all county employees with the approval of all county elected officers.

[19 O.S. § 339\(A\)\(9\)](#)
[19 O.S. § 180.65\(d\)](#)

Adopting personnel policies can help avoid liability issues and potentially reduce liability insurance premiums.

Salaries

The governing board has the authority to recommend the total amount of funds that can be used (from the county general fund) for the combined salaries in each of the county offices. The county excise board is still responsible for approving the funding for the offices. County officers' payroll budgets cannot exceed these approved funds.

[19 O.S. § 180.65](#)

[19 O.S. § 180.58~180.68](#)

The salary laws were amended in 2019, 2020, 2021, and again in 2024. House Bill 1064 contains the 2021 amendments that took effect November 1, 2021. House Bill 2914 contains the 2024 amendments that took place July 1, 2024. These are substantial changes yet maintain much of the general character of the county officer salary calculations. The county officer and deputy salary will now be defined in Title 19, sections 180.58 – 180.68 as amended. Governing boards must keep in mind section 180.63e that says, “County officers shall not receive any salary increase or decrease during their term of office unless by operation of law enacted prior to their election or appointment.” Therefore, before implementing the 2021 amendments, it is advisable to seek legal counsel and plan accordingly.

The County Training Program [website](#) has salary formula spreadsheets available in compliance with 2019, 2020, 2021, and 2024 amended laws.

Chapter Three, “[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. County officers' salaries are based upon the gross assessed valuation (serviceability) and decennial population (service-load) of the counties. The base salary of an elected county officer shall be in the range of \$19,000 - \$49,500 (except for county sheriffs which have a range of \$44,000 - \$74,500). The governing board shall set the base salary. Additions to the base salary shall be made for serviceability and service load.

19 O.S. § 377

No deputy shall receive a salary above the principal officer except in a few limited cases. "Any employee employed to perform duties that are not in assistance to a county officer in the performance of the official duties of the county officer including, but not limited to, specialized or technical duties, may receive a salary above a county officer." A specific case allowed by law is employment of information technology (IT) staff whose salary shall be fixed by the board of county commissioners. The salaries shall be such amounts as the principal officer may propose and establish the need for and which the county excise board may approve within salary and staffing requirements by law. The numerical rank of any deputy or assistant to be effective must be by designation of the principal officer by the signature of the principal officer and filed with the county clerk. The numerical rank of any deputy or assistant shall be within the sole discretion of the principal officer.

Salaries must be paid either monthly or twice a month as ordered by the board of county commissioners.

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

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

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

(Basic annual salary for county sheriffs is \$44,000 - \$74,500)

Base salary shall be increased for serviceability:

\$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 $\frac{1}{2}$.

Figure 10-1. Sample Salary Calculation for County Officers

Example:

County Elected Official in a county of 202,000 population in the most recent federal decennial census and gross valuation of taxable property (as provided to the excise board by the assessor) of Eighty-Eight Million Dollars (\$88,000,000.00).

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

Addition for serviceability:

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

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

Addition for service-load:

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

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

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

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

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

NOTE:

The basic annual salary for county sheriffs differs from other officers. It is \$44,000 - \$74,500.

NOTE:

A county's current population can be found in the [U.S. Census Bureau website](#).

Alternative Salaries Structure

Counties have the option to use the “appropriate state of Oklahoma pay structure” instead of the salary structure defined above.

Fair Labor Standards Act

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

NOTE:

Please refer to the [Sample Personnel Policy](#) available from the Association of County Commissioners of Oklahoma (ACCO) and the [OPERS website](#) for information on office personnel requirements, nepotism, salaries, and benefits.

19 O.S § 215.31

Benefits

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

- Oklahoma Public Employees Retirement System

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

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

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

For complete details regarding OPERS, refer to the [Oklahoma Public Employees Retirement System Handbook](#).

- County Employees’ Retirement System

In counties with populations of 300,000 or more, the board of county commissioners can make a resolution to use the County Employees' Retirement System. This system requires a joint contribution from the county and its employees.

[19 O.S. § 951](#)
[19 O.S. § 957](#)

Travel Expenses

County officers and deputies are entitled to reimbursement for certain travel expenses incurred when performing official duties, like attending certain meetings. Expenses must be submitted to the board of county commissioners on sworn, itemized claims.

[19 O.S. § 163](#)

In lieu of reimbursement for traveling expenses within their county, each county commissioner and sheriff may receive a monthly travel allowance of up to One Thousand Dollars (\$1,000.00). In lieu of reimbursement for traveling expenses authorized by law for each county officer, each county assessor may receive a monthly travel allowance of up to Nine Hundred Dollars (\$900.00), and each county clerk, court clerk, and county treasurer may receive a monthly travel allowance of up to Eight Hundred Dollars (\$800.00). Beginning in fiscal year 2028 and every fiscal year after, the monthly amount of travel reimbursement allowances for county officers shall increase annually by two percent (2%). Each county officer may be subject to penalty under statute for failure to attend the meetings as specified in the statute.

[19 O.S. § 165](#)

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

[19 O.S. § 166](#)

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

[19 O.S. § 339](#)
[\(A\)\(10\)](#)

Safety Incentive Awards

County commissioners may provide incentive awards for safety-related job performance. No employee can be recognized more than once every calendar year, and the award must not exceed the value of Two Hundred and Fifty Dollars (\$250.00). Specific criteria must be developed for employees to earn safety awards.

No county officers are eligible for safety incentive awards.

Wellness Council

Each county or city-county health department may establish a Wellness Council to develop a wellness program for its employees. Participation in the program shall be available to all full-time employees.

[19 O.S. § 1302](#)

The Wellness Council shall establish determining factors to monitor the achievement of and maintenance of healthy lifestyles with the ultimate goal of reduction of claims and subsequent reduction of costs for health insurance.

Each county or city-county health department may establish a separate fund to be designated as the "Wellness Program Fund." The wellness program fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies received by the wellness council through general county funds and grants, donations, contributions, and gifts from public or private sources. Monies from the wellness program fund may be used for incentives to encourage participation by employees and for costs related to the operation of the wellness council.

The Wellness Council shall track the number of participants, the cost of insurance premiums, and expenditure of funds on an annual basis and report findings to the board of county commissioners or the City-County Board of Health at a regularly scheduled meeting in January. All reporting shall be in strict compliance with all privacy laws.

Oklahoma Constitution
Article 15 § 1

Loyalty Oaths and Oaths of Office

After each election, the board of county commissioners must ensure that all new county officers sign and affirm an oath or affirmation before assuming their duties. Refer to "[The Oath or Affirmation](#)" in Chapter Six, "Office of the County Commissioner."

[51 O.S. § 36.2A](#)
[51 O.S. § 36.3](#)

The Blanket Bond

The board of county commissioners of each county is hereby directed to purchase from the lowest bidder a surety contract or contracts in the form known as a "blanket bond" to cover all county officers, appointive officers, employees, and reserve force deputy sheriffs in the manner hereinafter provided. No other bond shall be accepted as surety for any elected or appointed officer or employee of this state in lieu of the blanket bond provided for herein unless the blanket bond is provided for as a specified item in an all-risk insurance policy purchased by the county. For purposes of this act, a "blanket bond" is defined as a public employees' blanket position bond, which covers all employees up to the penalty of the bond for each employee, and the full penalty of the bond is always in force during its term, and no restoration is necessary. There is no additional premium after a loss is paid. The district attorney shall bring an action on the blanket bond to recover any loss by the county which is covered by the bond.

This bond is like an insurance policy that protects the county from any misconduct or wrongdoing while the officers or any employees are performing their duties. 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 blanket bond, but a memo from the district attorney's Training Coordinating Council July 2, 1979, suggests that "The bond for all county employees should be set at

approximately \$2,500.” The board of county commissioners or any officer can request an additional bond if the financial responsibilities exceed the present bond coverage. The county is responsible for appropriating the funds for this additional bond.

[19 O.S. § 622](#)

The Oklahoma Statutes require a higher bond of at least Fifty Thousand Dollars (\$50,000.00) for county treasurers.

[19 O.S. § 622](#)

NOTE:

A highly recommended good practice is that the board of county commissioners check the county's property and casualty coverage to determine if bonds are included as part of the policy.

The County Seal

The board of county commissioners must obtain and keep a seal to be used as the official seal of the county.

[19 O.S. § 325](#)

[19 O.S. § 447](#)

NOTE:

The official county seal is kept by the county clerk for use on official county business that requires sealing.

The county clerk cannot use any other seal in conducting the official business of the county. The impression of the seal is considered sufficient for any transaction that requires sealing. The county can elect to use either a manual stamp or an electric seal.

No mandates specify which documents must be sealed. The general practice is to place the seal on any document filed with the county clerk. A document is not considered official unless it bears the official seal. The use of the seal by the county clerk was originally intended to attest or witness a signature.

No mandates dictate the wording on the seal. While designs and logos are arbitrary, the official seal's wording reflects the state of Oklahoma and should include the name of the county and the words “county clerk.” Since the county clerk's office has been expanded to include register of deeds' functions, the county clerk's seal satisfies the requirement for a register of deeds seal.

Signature List for Secretary of State

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

[19 O.S. § 257](#)

[62 O.S. §§ 601~606](#)

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

Obtaining Legal Advice

The District Attorney

The district attorney is the authorized legal counsel for all county offices. The district attorneys or their assistants shall give opinion and advice to the board of county commissioners and other civil officers of the counties, when requested, on all matters in which any of the counties of the district are interested or relating to the duties of such boards or officers in which the state or counties may have an interest.

[19 O.S. § 215.5](#)

When seeking legal opinions or advice about the official business of their offices, county commissioners should request assistance from their district attorney (or an assistant).

The district attorney also represents county commissioners in court for any civil actions brought against them in their official capacity as county commissioners.

[19 O.S. § 215.4](#)
[19 O.S. § 215.25](#)

To save time and prevent misunderstandings, the county commissioner should present questions in writing to the district attorney's office and keep written records of all responses and communications. The county commissioner should be sure that their understanding of the opinions agrees with the district attorney's intended interpretation.

Bills, Laws, and Regulations as Legal References

A strongly recommended good practice is that the county commissioners should also seek legal advice from their district attorney's office for proper interpretation of the Oklahoma Statutes, Oklahoma Session Laws, and other regulations.

Employing General Counsel

Civil and Criminal Cases in Which the County is Interested or is a Party

The following conditions apply to employing general counsel in civil and criminal cases:

- If the district attorney and the board of county commissioners of the county agree, legal representation in any civil case in which the county is interested or is a party, and the district attorney is required to represent the county, may be provided by contract with a private attorney. The costs of this contract shall be paid by the board of county commissioners out of its account for general government operation or other accounts, as may be appropriate.
- If the district attorney and the board of county commissioners of the county agree, prosecution of any criminal matter may be provided by contact with an attorney, not employed by the office of the district attorney, who shall be designated as a special assistant district attorney, if the caseload of the

[19 O.S. § 215.37M\(A\)\(B\)](#)
[19 O.S. § 215.4](#)
[19 O.S. § 215.25](#)

[19 O.S. § 215.37M\(C\)](#)

office of the district attorney is such that adequate representation of the interest of the state is not possible without an appointment of one or more special assistant district attorneys. The special assistant district attorney shall be appointed by the district attorney. The special assistant district attorney may serve with or without compensation, with compensation subject to restrictions in the Oklahoma Statutes.

County Assessors

The county assessors also have the authority to employ a general counsel, either in-house as a staff attorney or through an outside law firm, to advise or represent them and their offices in the performance of the official duties of their offices.

[19 O.S. § 527\(A\)](#)

The board of county commissioners shall approve all contracts for outside counsel. A general counsel shall be compensated from the funds of the employing county assessor's office.

County Clerks

The county clerks also have the authority to employ a general counsel through an outside law firm to advise or represent them and their offices in the performance of the official duties of their offices.

[19 O.S. § 271](#)

The board of county commissioners shall approve all contracts for outside counsel. A general counsel shall be compensated from the funds of the employing county clerk's office.

County Sheriffs

The county sheriffs also have the authority to employ a general counsel, either in-house as a staff attorney or through an outside law firm, to advise or represent them and their offices in the performance of the official duties of their offices.

[19 O.S. § 527\(A\)](#)

Deputies Involved in Shooting Incident

The county sheriffs may also employ outside counsel to provide immediate representation to a county sheriff's deputy who is involved in a deputy-involved shooting incident, provided that the county sheriffs shall not continue payment to the counsel if the deputy involved is charged with any crime arising from the incident.

[19 O.S. § 527\(B\)](#)

The board of county commissioners shall approve all contracts for outside counsel. A general counsel shall be compensated from the funds of the employing county sheriff's office.

[19 O.S. § 527\(A\)](#)

Disqualification of District Attorney

Upon the recommendation of the Attorney General, the county sheriffs shall also have the authority to employ an attorney to represent the county sheriff and the office of the county sheriff in the performance of the official duties of that office. The authority to employ an attorney shall be limited to those situations or cases

[19 O.S. § 528](#)

where the county sheriff's district attorney has been disqualified or removed from the case. The fees for employing an attorney may be paid from unrestricted funds within the budget of the county sheriff, or the county sheriff may request that the budget authority of the county appropriate funds from the county general fund if such funds are available.

County Treasurers

County treasurers also have the authority to employ a general counsel, either in-house as a staff attorney or through an outside law firm, to advise or represent them and their offices in the performance of the official duties of their offices.

County commissioners shall approve all contracts for outside counsel. A general counsel shall be compensated from the funds of the employing county treasurer's office.

19 O.S. § 527(A)

Managing Financial Affairs

The board of county commissioners oversees and manages the fiscal concerns of the county.

The following activities are some of the actions required by the board of county commissioners by the Oklahoma Statutes:

- Prepare budgets 19 O.S. § 332
- Receive bids and award contracts
- Audit, approve, and act on tort claims against the county (Refer to [Chapter Five, "Governmental Tort Claims Act."](#))
- Keep a distinct account with the county treasurer of county receipts and expenditures 19 O.S. § 332
- Ensure fiscal responsibility of all officials who handle county funds 19 O.S. § 441
- Make recommendations to the county excise board regarding each officer's estimate of needs 19 O.S. § 444
- On the first Monday in July each year, request and publish or post a full and accurate statement of the assessments, receipts, and expenditures of the preceding year and an account of all of the debts owed to and by the county treasurer 19 O.S. § 445

Oversee Purchasing and Inventory

The board of county commissioners must understand and follow the purchasing laws of Oklahoma. (Refer to the [Purchasing Handbook for Oklahoma Counties](#) on the CTP website).

The board of county commissioners accepts all purchases of supplies, equipment, and services for the county.

[19 O.S. § 178.2](#)

[19 O.S. § 1502](#)

The board of county commissioners must prescribe a uniform identification system and create an inventory system for all supplies, materials, and equipment owned by the county or leased to the county. The inventory should include (but is not limited to) all items worth Twenty-Five Hundred Dollars (\$2,500.00) or more, except IT hardware and software which must be recorded if it costs Five Hundred Dollars (\$500.00) or more.

This page is intentionally left blank.

Chapter Eleven

Duties of the County Commissioner: Sinking Funds - County Bond Issues and Judgments

This chapter contains information about sinking funds for county bond issues and judgments and the duties and responsibilities of the board of county commissioners and other county officers regarding county bond issues and judgments.

A highly recommended good practice is for county commissioners to seek advice from their district attorney in dealing with sinking funds and county bond issues and judgments.

Creating Sinking Funds

Either before or at the time a county incurs any debt that requires voter approval, the county must create a sinking fund to repay the principal within 25 years from the time the debt is incurred and to pay accruing interest, usually twice a year.

Regulations and guidelines regarding the amounts and the requirements of creating indebtedness are found in the Oklahoma Constitution.

Counties must levy sufficient additional taxes to create a sinking fund to be used in the following manner:

Oklahoma Constitution
Article 10 § 26

Oklahoma Constitution
Article 10 § 28

- To pay the interest coupons (payments) as they fall due
- To pay the bond principal as it falls due
- To pay any judgments that might be required

Issuing County Bonds

Bonds issued by state or local governments (including counties) or other public entities at the state or local level are called Municipal Bonds.

When a county or other public entity issues a Municipal Bond, the bond is normally purchased by an underwriter who may sell the bonds to an individual or an institution such as a bank, a charitable foundation, a college, an insurance company, or a pension fund. By purchasing the bond, the purchaser is loaning money to the issuer for some specific purpose. The bond issuer promises to repay the loan on a specified future date and to pay the purchaser a guaranteed rate of interest until the loan is repaid. Interest on the loan is paid once or twice each year, depending on how the bond is structured.

County Commissioners' Role in Municipal Bond Issues

The board of county commissioners is considered the bond issuer of any county bonds. As such, the Board is authorized to establish and maintain a system of registration as outlined in the Oklahoma Statutes. Refer to [“Registering Bonds: Registration Systems Creation and Management”](#) in this chapter.

Any bonds issued by the county must be signed by the chairman of the board of county commissioners and authenticated by the county clerk, under the county seal. The issue must be endorsed by the county clerk and the district attorney as being within the county debt limit. Likewise, any bonds issued by a County Trust Authority must meet legal requirements.

No trust in which a county or municipality is the beneficiary shall create indebtedness unless approved by a two-thirds vote of the governing body of the beneficiary. So, before debt obligations can be issued by a trust created by county commissioners and for which the county is named beneficiary, the board of county commissioners must approve the issuance of the debt.

62 O.S. § 584

Oklahoma Constitution
Article 10 § 29

60 O.S. § 176 (A)(2)

60 O.S. § 176 et seq

Additional requirements may be included in that trust's indenture and applicable legal requirements.

Understanding Municipal Bonds

Municipal bonds (nicknamed munis) are bonds issued by states, cities, counties, and various districts to raise money to finance operations or to pay for projects. The projects they finance include courthouses, jails, hospitals, schools, power plants, office buildings, and airports. Municipalities levy taxes as their first source of revenue for operations and capital outlay. When they need more money, they may turn to issue bonds as a way to raise extra money.

The majority of municipal bonds are purchased initially by an underwriter who then offers them to investors. These bonds are usually issued in Five Thousand Dollar (\$5,000.00) face-value denominations or multiples of Five Thousand Dollars (\$5,000.00). Oklahoma Statutes require One Thousand Dollars (\$1,000.00) or multiples thereof. They mature anywhere from no less than two years to no more than five years. Bonds issued by a vote of the people must realize at least 99% of face (par) value.

[62 O.S. § 353\(D\)](#)

[62 O.S. § 353\(B\)](#)

[62 O.S. § 351](#)

[62 O.S. § 352](#)

WARNING:

Any member of any board of county commissioners, any member of any governing body of a municipality or school district, and any other county officer who shall sell, or agree to sell, or contract to sell at less than ninety-nine percent (99%) of par, any bonds of the political subdivision, shall be guilty of a misdemeanor, forfeit and be removed from office, and in addition, be liable on the person's official bond for the difference between the sum received and ninety-nine percent (99%) of the par value of the bonds with accrued interest.

The interest earned by municipal bonds is not subject to federal taxes. Refer to "Understanding Implications of the Federal Tax Reform Act of 1986" later in this chapter.

Maximum Interest Rates on Bonds

Bonds or other obligations of any type or character authorized and issued by counties, municipalities, and school districts may bear interest at a rate not to exceed ten percent per annum, payable not more often than semiannually, without regard to the limitations in any other law, general or special, except the Oklahoma Constitution.

[62 O.S. § 498.1](#)

Specific Purpose for Debt

Oklahoma Constitution
Article 10 §16

All laws that authorize any state, county, or other political entity to borrow money must specify the purpose for which the money will be used. The money cannot be borrowed for any other purposes except the one specified.

County Debt Limit

Oklahoma Constitution
Article 10 §26

No county can incur any debt, in any manner, for any purpose, for an aggregate amount that exceeds five percent of the taxable valuation of the county. All debts must be approved by a 3/5 vote (60%) of the county voters at an election held specifically for that purpose. Debt is considered “debt” if the obligation extends beyond a fiscal year.

Bond Issue

62 O.S. § 354
62 O.S. § 355

On negotiated sale bond issues, municipal bonds are usually issued with the assistance of an investment banker, or underwriter, who agrees to buy the municipal bonds and possibly resell them to the public. If a bond issue is relatively small, a single investment banker may float the issue. For larger bond issues, several investment bankers may form a syndicate or underwriting group, which disbands after the bonds have been sold.

62 O.S. § 359

On competitive sale bond issues, underwriters make competitive bids to the county to underwrite a bid issue, and the underwriter who enables the county to pay the lowest rate of interest wins the bid, assuming that the other costs are equal among bidders. These expenses may be paid from the proceeds of the bond issue.

Other costs of issuing bonds can sometimes be significant and include underwriting fees, bond insurance, bond attorney fees, and other expenses.

Another consideration for counties during this process is to examine these overall costs incurred in each bond issue. Researching similar bond issues is a highly recommended good practice to help a county or trust to incur only a reasonable level of costs per issue.

Indenture or Transcript

The details of a bond purchase agreement are summarized on the actual bond and explained on an indenture or transcript of proceedings. The bond transcript (or bond volume) contains these documents that are considered necessary by the parties to the transaction. The issuance and sale of the bonds would not have occurred without the execution and/or delivery of such documents, which are normally compiled by the bond counsel.

Each bond contains the following information:

- Serial number
- Principal amount
- Date on which principal amount and interest is to be repaid
- Interest rate
- Issuer's name

Certificate of Legal Compliance

County

No bond of any county is valid unless both the county clerk and the district attorney certify that the bond is issued according to the law and within the county's debt limit.

All general obligation bonds, including funding and refunding bonds issued by a county, city, town, township, board of education, or school district, shall be signed by the chief officer of such municipality or political subdivision and attested by the clerk. Facsimile signatures may be used as provided in the Registered Public Obligations Act of Oklahoma. The certificate must be signed by the district attorney and county clerk of the county issuing the bonds or evidence of debts and issued pursuant to law endorsing that the issue is within the debt limit. Each of these bonds must contain a certificate of the county treasurer who registered the bonds.

Oklahoma Constitution
Article 10 §29

62 O.S. § 358

State

No general obligation bond of any county is valid without the certificate of the State Bond Commissioner. In Oklahoma, the Attorney General is by statute the ex officio Bond Commissioner of the state of Oklahoma.

62 O.S. § 11
62 O.S. § 14

Payments for Advisors and Other Expenses

All expenses associated with developing a bond issue, such as fees to a bond attorney, financial advisor, bond printer, or other consultants, can legally be paid from the bond issue proceeds.

62 O.S. § 359

When bonds are issued, the proceeds are allocated not only to the expenses of the issue but also to such things as a "Debt Service Reserve Fund," "construction contingency," and/or "bond insurance premium." A bond insurance premium is to ensure the repayment of the bonds, just like mortgage insurance is often required on a house loan. A debt service reserve fund has a similar purpose. It is a portion of the bond issue proceeds that is set aside and held by the paying agent (such as a bank trust department) to make a debt payment or two in the event the local government entity fails to provide the money for the payment. In summary, costs and reserve requirements may be significant. Bond consultants can provide these figures.

Since the fiscal agent will continue in service to the county for the life of the bonds, a sinking fund levy that is made to service the bonded indebtedness can provide for fiscal agent fees.

Bond Terms

Serial Bonds

Normally, the county is legally required to issue serial bonds. Revenues that the county has dedicated to bond redemption are placed into a sinking fund. Under the serial redemption arrangement, the county is committed to redeeming a certain portion of the bond issue each year until the entire issue is retired, beginning two to five years after issuance. A portion of the bonds are issued with short-term maturities and subsequent portions of the bond issue mature in the following years.

[62 O.S. § 353](#)

The serial bond approach enables the cost of a public improvement to be shared among its present and future beneficiaries. Also, the overall cost of breaking an issue into short-term, medium-term, and long-term bonds is usually less to the county. Furthermore, investors are attracted to issues, which allow for spreading investments over several maturities so that they can get some of their principal back each year or every few years.

Registered Bonds

In most cases, the law stipulates that the county issue registered bonds, while in other cases, bearer bonds are stipulated.

Registered bonds involve maintaining books in which the names and addresses of the bond owners are registered. Interest payments are mailed to the owners, usually every six months.

NOTE:

The Federal Tax Code was amended in 1983 to require that bonds must be registered to retain their tax-exempt status. Consequently, the Oklahoma Statutes were amended to provide the legal basis for the registration of bonds.

[62 O.S. § 583](#)

Coupon Bonds

Whenever the terms coupon bond or coupon bonds appear in any statute, these terms mean any bond, note, or other evidence of debt of any public entity, department, public trust, or agency, regardless of whether these instruments are in coupon, registered, or other forms.

[62 O.S. § 591](#)

The use of the word coupon does not limit the form of instruments that these entities are authorized to issue. The terms coupon or coupon rate means interest or interest rate.

NOTE:

Historically, a coupon was a piece of paper attached to the printed bond. The “bearer” would present the coupon to receive payment. Today, the terms “coupon” or “coupon rate” means interest or interest rate. Therefore, coupon bonds are interest-bearing bonds.

Major Bond Categories

Municipal Bonds are broken down into specific categories depending on the purpose of the bond issue. [Table 11-1](#) lists Municipal Bond categories and shows any statutory references that apply to each bond category.

Registering Bonds

Registration Systems Creation and Management

Each bond issuer is authorized to establish and maintain a system of registration for each obligation it issues. The bond issuer can amend, discontinue, and reinstitute any system, subject to covenants. These registration systems may be one of the following:

- A system in which only certificated, registered public obligations are issued
- A system in which only uncertificated, registered public obligations are issued
- A system in which both certificated and uncertificated, registered public obligations are issued.

[62 O.S. § 584](#)

Table 11-1. Bond Categories and Statute References

Bond Category	Statute References
<p>General Obligation Bonds</p> <p>Backed by the full faith, credit, and taxing power of the county, these bonds tend to receive the highest credit rating and therefore pay the lowest interest rate.</p>	62 O.S. § 15
<p>Limited-Tax General Obligation Bonds</p> <p>Similar to general obligation bonds, except these bonds have a legal restriction on the level of taxation that can be imposed to service the debt.</p>	
<p>Revenue Bonds</p> <p>Revenue bonds are paid from a specific source of non-ad valorem revenue. For example, revenue from the earnings of the facility constructed from the proceeds of the bond issue or revenue from sales tax</p>	62 O.S. § 15
<p>Double-Barreled Revenue Bonds</p> <p>The same as revenue bonds, except that these bonds are backed by other sources such as the full faith and credit or taxing power of the issuer.</p>	
<p>Industrial Development Revenue Bonds</p> <p>Private activity bonds are issued by a local government on behalf of a non-governmental business or industry. These bonds are used to finance the construction of facilities to encourage manufacturing, business, recreational, and cultural growth in a county. The debt payments usually come from rental payments made to the county by the business(es) that occupy the facility.</p> <p>These bonds do not affect the debt limit of the county. These bonds may be paid over as many as 30 years, and the interest rate may not exceed 10%.</p>	62 O.S. §§ 654, 655 62 O.S. § 498.1

Table 11-1. Bond Categories and Statute References (Continued)

Bond Category	Statute References
<p>Road Improvement Bonds Bonds issued for road improvement districts are paid by the property owners who benefit from the road improvements based on the county tax assessor's appraisal and apportionment. These payments are due in ten equal annual installments with interest applied per annum until paid, as set forth in the statutes. The total assessments can be paid without interest if paid within 30 days of the resolution to levy assessments. Since they are not a liability of the county, they do not affect the county debt limit.</p>	<p>11 O.S. §§ 36-301, 36-302, 36-303 19 O.S. §§ 1257, 1258, 1259 69 O.S. § 1320</p>
<p>Oklahoma Private Activity Bonds These bonds are issued by the state, or local government units, to promote employment and economic development, assure the general health, safety, and welfare of the citizens and residents of the state, and lessen the burdens of government. The IRS determines each year the maximum total volume of private activity bonds that can be issued that year for each state.</p>	<p>62 O.S. § 695.22 62 O.S. § 695.25</p>
<p>Public Trust Bonds Express trusts may be created to issue obligations and to provide funds to further and accomplish any authorized and proper public function or purpose of the state or any county or municipality or any combination. An example would be an industrial development authority trust or a facilities trust. Trusts may issue Revenue Bonds, Industrial Development Revenue Bonds, and Private Activity Bonds.</p>	<p>60 O.S. § 176</p>
<p>County Buildings Bonds A county may issue general obligation bonds to acquire land and build or remodel a courthouse or jail. These bonds require a 3/5 vote of the people. Bonds issued for county building programs are made with an interest rate of no more than 10% per annum. The bonds are issued in denominations from one hundred to one thousand dollars, and they are paid within 25 years.</p>	<p>19 O.S. § 734 19 O.S. § 738 62 O.S. § 498.1</p>

Description

The bond issuer must describe the bond registration system in the registered public obligation or in the official actions which provide for original issuance of the registered obligation, and in subsequent official actions providing for amendments and other matters from time to time. Such description may reference a program of the issuer, which is established by the official or official body.

Understanding Implications of the Federal Tax Reform Act of 1986

Federal Tax Interest Income Exemption

In addition to the relatively low risk of investing in municipal bonds, a major incentive for investment in municipal bonds has been their tax-exempt status. This status allows local governments to finance improvements at a relatively low cost to taxpayers and allows investors to earn an effective yield on their investment at least equal to yields of more risky taxable investments.

The [IRS website](#) has information on the types of bonds available and reporting requirements.

Restrictions

The Federal Tax Reform Act of 1986 has placed some restrictions on the types of municipal bonds that can retain tax-exempt status. Bonds issued for “governmental” and certain “private activity and exempt facility” purposes are allowed tax-exempt status. The following governmental projects qualify for unrestricted tax-exempt financing:

- Traditional general public projects such as roads, bridges, schools, public buildings, parks, sewers (except treatment)
- Similar infrastructure projects
- Certain projects which otherwise might be taxable might be done on a tax-exempt basis through a private activity bond.

[62 O.S. § 695.22](#)

The tax act prohibits more than 10% of a tax-exempt bond’s proceeds from being used by a private business whenever more than 10% of the debt service payments are derived from that private business. The tax act limits tax-exempt bond uses unless they meet the test of public ownership and use.

Arbitrage Restrictions

Arbitrage involves a local government issuing tax-exempt bonds and investing the proceeds at a higher interest rate than the interest on the bonds until the proceeds are needed. The difference between the interest income and the interest expense is called “arbitrage earnings.” Federal laws restrict arbitrage.

Internal Revenue Service Report

[IRS Publication 4079, “Tax-Exempt and Governmental Bonds,”](#) is a compliance guide for local governments. An information return (Form 8038G or Form 8038GC) is required to be filed. Failure to do so within certain time limits can result in the loss of tax exemption for that particular bond issue. The credit rating of the county could also suffer.

Seeking Assistance with Bond Issues

County commissioners can contact their local district attorney and bond counsel for guidance and assistance on bond issues. They may also contact the following state offices for assistance on bond issues:

Deputy Treasurer for Debt Management and Council of Bond Oversight

230 Lincoln Boulevard, Room 217

Oklahoma City, OK 73105

405-521-4504

www.ok.gov/bondadvisor/

Oklahoma Securities Commission Department of Securities

204 North Robinson Avenue, Suite 400

Oklahoma City, OK 73102-7001

405-280-7742

<https://www.securities.ok.gov/Main/>

Office of the Oklahoma Attorney General Bond Division

Lincoln Plaza Building 313 Northeast 21st Street

Oklahoma City, OK 73105

405-521-6246

<http://www.oag.ok.gov>

Government Finance Officers Association (GFOA)

203 North LaSalle Street, Suite 2700

Chicago, Illinois 60601-1210

312-977-9700
<http://www.gfoa.org>

Oklahoma State Auditor and Inspector
State Capitol, Room 100
Oklahoma City, Oklahoma 73105
405-521-3495
<https://www.sai.ok.gov/>

Electronic Municipal Market Access (EMMA), a service of Municipal Securities Rulemaking Board, has information on all debt issued by local governments nationwide.

Paying Judgments

62 O.S. § 361

A judgment is a court decision regarding the rights of parties. Judgments can occur for the following reasons:

- To pay money owed – for example, a claim that workers' compensation was not paid.
- To pay for damages to a person or property – for example, a claim that a violation of a prisoner's civil rights has occurred.
- For failure to pay a liability due that is in excess of insurance coverage

62 O.S. § 365.5

Judgment claims are filed with the county clerk on [SA&I Form No. 334](#).

51 O.S. §§ 151 et seq ~160

Please refer to [Chapter Five, "Governmental Tort Claims Act,"](#) for more information on suits against the county.

Purpose of Judgment Sinking Fund

Oklahoma Constitution

Article 10 § 28

62 O.S. § 431

62 O.S. § 365.5

Sinking funds are used to accumulate funds to retire debt or satisfy obligations of liability. The constitution provides information on revenue for sinking funds and the uses to which that revenue can be applied. The statutes mandate how to pay judgments and describe how to fulfill those mandates regarding judgment sinking funds. Some counties are using sales tax monies to pay for judgments; however, no statute explicitly authorizes this method of payment.

No payment shall be made until such judgment is first spread on the budget for a levy for the first third of the amount due, and the levy or provision made has become final. One judgment can be paid from the excess in another sinking fund, and then that fund is repaid.

62 O.S. § 365.6

62 O.S. § 435

Roles of County Officers Regarding Judgments

The Court Clerk

The court clerk has the following responsibilities regarding judgments.

- Retain copies of all documents bearing the signature of the Judge which specify the relief granted or orders made in the journal record
- Enter the judgment on the appearance docket
- and journal record containing data relative to the case

NOTE:

The appearance docket is a permanent court record that contains cases filed in the district court with relevant information such as the type of case, the nature of the case, the attorneys involved, and the pleadings filed.

- Keep a case file 62 O.S. § 365.2
- Provide a certified copy of the journal entry to the judgment creditor or creditor's attorney 62 O.S. § 365.5
- Upon receipt of the treasurer's check, issue an official receipt and deposit the check in the official depository account and enter a credit in the case involved
- Make payment by official voucher to the judgment creditor, creditor's attorney, or assignee and credit the judgment roll with the amount of the payment as ordered by the court 62 O.S. § 365.5

The County Treasurer

The county treasurer has the following responsibilities regarding judgment:

- Receive a copy of the journal entry of judgment from the judgment creditor or their attorney 62 O.S. § 365.2
- Maintain the Treasurer's Judgment Ledger ([SA&I Form No. 324](#))
- Supply information to the judgment creditor or attorney for the judgment creditor that is necessary to file the claim form ([SA&I Form No. 334](#)) 62 O.S. § 365.3
- This claim form is filed with the treasurer by the creditor, the creditor's attorney, or the person/entity to whom the judgment has been assigned. The form itemizes the judgments to be paid, 62 O.S. § 365.5

judgments to be paid, including principal sums, any sums already paid, and balance due with interest.

- Upon receipt of the claim, determine if there is sufficient cash in the Sinking Fund
- If so, approve the claim and transmit it to the county clerk for approval
- Upon approval by the county clerk, send the payment by county treasurer's check to the court clerk and make the appropriate bookkeeping entries
- After the judgment is completely paid and upon application to the board of county commissioners and authorization of the county excise board, close out the sinking fund with the balance going to the general fund.

[62 O.S. § 445](#)

The County Clerk

The county clerk has the following responsibilities regarding judgments.

- Act as the clerk for the county and all townships and dependent school districts in the county [62 O.S. § 365.5](#)
- Receive a copy of the journal entry of judgment from the judgment creditor or their attorney, in the form prescribed by the administrative director of the courts, as filed in the county clerk's office in that county [62 O.S. § 365.2](#)
- File Statement of Judgment and Release of Judgment, which creates a lien [62 O.S. § 365.5](#)
[12 O.S. § 727.1\(I\)\(K\)](#)
- Prepare and maintain the judgment index [12 O.S. § 706](#)

The judgment index must include the name of the judgment debtor, the name(s) of judgment creditor(s), the name of the court which granted the judgment, the number and style of the case in which the judgment was filed, the amount of the judgment (including interest, costs, and attorney's fees, if shown), the date of the filing with the court clerk of the court which granted the judgment, and the date of the filing of the judgment with the county clerk.

SA&I recommends that the entry also include the reception number and the book and page.

- Upon receipt of the payment claim (from the county treasurer), the county clerk must compare it against the records. If it is correct, the county clerk approves the claim and returns it to the county treasurer for payment. [62 O.S. § 365.5](#)

- In addition to a record of each judgment, record (when such cases occur) the case number and date of the final decree of either the Oklahoma Court of Tax Review or the Oklahoma Supreme Court that invalidates any levy or part of levy attempted to be made and notify the court clerk.

62 O.S. § 365.3

The Board of County Commissioners

For any judgments against the county, the board of county commissioners must approve payment of the judgment, which includes one-third of the principal plus the accrued interest on the total funds due. Pre-payment of an amount greater than one-third is allowable if sufficient funds are available.

Sinking Fund Levy Computation

The following forms are used in computing sinking fund levies.

- Treasurer's Judgment Ledger ([SA&I Form No. 324](#))
- Court Clerk Municipal Judgment Claim ([SA&I Form No. 334](#))
- Assigned Judgment Claim
- Court Clerk's Municipal Judgment Roll
- Record of Municipal Judgments ([SA&I Form No. 325](#))
- Application for Release of Judgment (court clerk) Submitted by the judgment debtor to the court clerk
- Certificate of Release (court clerk)
Issued by the court clerk to the judgment debtor

Annual Principal and Interest

The amount of the judgment (the principal) is paid in three equal payments beginning in the fiscal year that follows the fiscal year in which the judgment was made. No payment is made until the first third is placed in the budget and is levied for collection.

62 O.S. § 431
62 O.S. § 365.5

Interest accrues on the outstanding principal balance at a rate set by statute and certified by the court administrator's office. The rate is re-certified each calendar year. Therefore, it may change from year to year.
The statutory rate is based on the prevailing prime rate.

12 O.S. § 727.1
(I)(K)

Prepayment of Judgments

If sufficient cash is available to make the annual principal and interest payment prior to the anniversary date of the judgment, the amount of interest due is prorated according to the actual elapsed time. Like any other debt, the sooner it is paid, the smaller the amount of interest.

Closing the Account

After the judgment plus interest is paid in full and a release or similar document is received from the court (court clerk), any balance in the sinking fund should be transferred to the county general fund upon application by the board of county commissioners and approval by the excise board. Records should be kept for six years.

[62 O.S. § 445](#)

Example Judgment:

Journal Entry of Judgment

On this 16th day of August 2025, this case comes on to be heard before the undersigned judge on the Plaintiff's motion for summary judgment. ...

It is therefore ordered, adjudged, and decreed by the court that the plaintiff is entitled to have and recover judgment of and from the defendant, Board of County Commissioners of the County of Farside, in the sum of \$101,702.95 principal and back interest of \$2,021.71 from the date the petition was filed through August 16, 2002, at 7.48% per annum, together with court costs for \$131.00, and attorney's fees of \$1,500.00, all together with interest thereon at 7.48% per annum until paid, and for future accruing costs, to be collected by plaintiff and satisfied by the defendant as provided by law for judgments against counties.

Signed by Honorable Judge Lary Garson

So, the county got sued and must pay the sum of the costs to date, plus 7.48% interest until paid. For purposes of this illustration, we assume the interest rate does not change from year to year. Total costs are:

Principal	101,702.95
Back Interest	2,021.71
Court Costs	131.00
<u>Attorney's Fees</u>	<u>1,500.00</u>
Total	105,355.66

One-third of the total will be paid each year, plus interest. Payments generally begin as soon as a sinking fund levy can be made and collected. In this case, it is assumed that the levy is begun in 2002 and the first payment is made in April 2003 following the second half collection of property taxes. Therefore, the first interest payment is six months interest on the total due. Thereafter, annual interest is computed on the remaining balance.

These figures assume that the interest rate stays the same.

Payments:	FY 2002-03	FY 2003-04	FY 2004-05
Principal (1/3)	35,118.55	35,118.55	35,118.55

Interest	3,996.14	5,253.74	2,626.87
Total Payment	39,114.69	40,372.29	37,745.42

Assuming that these are the three payments that will be made and assuming the following taxable valuations for the county in the three fiscal years, the necessary sinking fund levy can be estimated:

	FY 2002-03	FY 2003-04	FY 2004-05
Taxable Valuation	292,000,000.00	300,000,000.00	305,000,000.00
Payment due	39,114.69	40,372.29	37,745.42
Delinquency reserve (10%)	3,911.47	4,037.23	3,774.54
Amount to Levy	43,026.16	44,409.52	41,519.96
Mill Levy	0.15	0.15	0.14

(Mill Levy = "Amount of Levy" divided by "Taxable Valuation" multiplied by 1,000.)

This sinking fund levy to retire the debt created by the judgment is a property tax levy of the county above and beyond the standard ten mill general fund levy for county government.

Chapter Twelve

Duties of the County Commissioner: Trust Authorities

County Public Trust Authorities

A county trust or express trust authority may be created to provide any number of public functions. The purpose of the trust should be specific. A highly recommended good practice is that the county commissioners seek the assistance of their district attorney before creating a trust.

Under “Trusts for Furtherance of Public Functions” in the Oklahoma Statutes, Oklahoma Law allows for the creation of express trusts, or public trust authorities, to issue obligations, enter into financing arrangements including, but not limited to, lease-leaseback, interest rate swaps, and other similar transactions, and to provide for any authorized and proper public function or purpose.

These trusts can be created by the state or any county or municipality or by any and all combinations of the three. These trusts are created by a vote of 2/3 majority of the governing body.

Examples of county trusts include jail, economic development, and solid waste collection.

When a trust authority is formed, the bylaws designate its purpose, powers, duties, finances, membership, and beneficiary. The beneficiary is usually the public body that created the trust. Hence, if the board of county commissioners creates a trust, the county is typically the beneficiary. The trustees (governing board of a county trust) are typically appointed by the board of county commissioners.

[60 O.S. § 176](#)

[60 O.S. § 177.1](#)

[60 O.S. § 178](#)

[60 O.S. § 178.6](#)

[60 O.S. § 180.2](#)

[60 O.S. § 176\(A\)\(C\)](#)

Trusts stand separate and independent of the beneficiary or the “parent” body.

[60 O.S. § 176.1\(D\)](#)

Trust authorities can operate only under the by-laws to be drawn from only the purposes set forth in the resolution, motion, or board action that created it.

Purposes

The express purpose of a trust, its functions, its duties, its finances, and its membership should be stated clearly in the act creating it. A trust may not engage in an activity not expressly permitted in the indenture, articles, and instruments creating the trust.

[60 O.S. § 177.1](#)

A county might create public trust authorities for the following purposes:

[2 O.S. § 15-68](#)

- To maintain and manage the County Free Fair facilities and activities
- To develop and/or maintain an industrial area
- To foster economic development activities
- To construct and/or maintain a hospital or other medical facility
- To establish a county health department
- To develop a social services department and/or construct facilities for social services, including those for seniors, disadvantaged, or physically challenged individuals
- To provide airport facilities for the county
- To provide waste management and environmental facilities
- To administer a county jail facility
- For any other legal purposes authorized by the statutes

[Shotts v. Hugh,
1976 OK 73,
551 P.2d 252](#)

[60 O.S. § 176\(K\)
19 O.S. § 904.1](#)

Benefits

[60 O.S. § 176\(B\)](#)

Creating public trust authorities for the county can have multiple benefits:

- The county can institute projects that might otherwise be beyond the ability of the county itself to handle in terms of manpower, expertise, and expenses.
- Trusts have the power to acquire, hold, and acquire property and to exercise eminent domain to obtain land.

- Public trust authorities can seek financing as an entity separate from the county and outside some of the constraints placed on the board of county commissioners when seeking funds.
- Financing for trust authorities, which can come from sources such as bonds, property tax assessments, income generated by the trust, or sales tax, can be used only for the trust, which adds credibility to the request for funds. While the board of county commissioners can set up separate cash funds, money for a trust authority is completely separate from other county monies and can be used only for the specific purpose approved by the voters.
- Depending on how the trust is formed, the board of county commissioners may have control over the creation, purposes, and functions of the trust, its finances, board members, and projects, but are not required to be involved in the actual day-to-day functions of the trust authority.
- Individuals who have the expertise specific to the purpose of the trust authority can be selected to manage the trust activities. Having qualified people involved with the trust helps to ensure that the mission and goals of the trust are achieved.

60 O.S. § 176(A)

Presumptions

60 O.S. § 176.1(A)

According to the Oklahoma Statutes, a public trust authority established by a county must meet the following criteria:

- Exist for the public benefit
- Exist as a legal entity separate and distinct from the settlor (the entity that establishes a trust)
- Act on behalf of and to further the public function(s) for which the trust was created even though the facilities financed by the trust or in which the trust has ownership interest may be operated by private sources under contract.

Conditions

The statutes also state that a public trust authority established by a county must meet the following conditions:

- The board of county commissioners appoints the trustees of the trust. If the trust has multiple beneficiaries, the trustees must be appointed by the governing bodies of all beneficiaries.

- The trust provides annual audits to the board of county commissioners. [60 O.S. § 180.1](#)
- The function of the trust could be authorized by state law to be performed by the county.
- The board of county commissioners approves all indebtedness incurred by the trust.
- Any contract that exists for the operation or management of a facility that is financed by the trust must further the public purpose of the trust and not affect the trust's validity. [60 O.S. § 176.1\(E\)](#)
- The affairs of the trust, such as the trust's budget, expenditures, revenues, and general operation and management, are separate and independent from the affairs of the county.
- Either the trust or the county can pay money to each other unless payment is prohibited by the documents that established the trust.
- The trust's existence, validity, and operation are determined solely by the documents that established the trust and all actions of the trust are subject to review by the trustees and possible correction by the district court.

The board of county commissioners is the trustees if named as such when the trust is formed.

- All meetings of trustees of public trust authorities must be open to the public and conform to the open meeting laws. [25 O.S. § 302](#)

Records of trusts should be kept on file in the county clerk's office if the county is the beneficiary. If a town or city is the beneficiary, the records should be kept on file in the city clerk's office. These records should be available to the public during regular business hours. [60 O.S. § 178\(D\)](#)

County Commissioner Responsibilities

New Public Trust Authorities

While the members of the board of county commissioners are not actively involved in the daily operations and decisions of the public trust authority, they are responsible for its creation and are ultimately responsible for its operations and its success or failure.

The board is involved in setting up the procedures of the trust. It should establish an effective series of checks and balances to ensure that the trust accomplishes its mission within a certain time frame and within a specified budget.

The board decides on the number of trustees that will be on the board of the trust and appoints those individuals. The board of county commissioners should insist on regular meetings and regular reports from the trustees.

Existing Public Trust Authorities

A highly recommended good practice is when new county commissioners take office, they should research any existing public trust authorities and become familiar with the mission and the status of the trust so that they can work effectively with the trustees. County commissioners are urged to talk with the trustees and other people involved with the trust, read meeting reports and financial reports, and visually inspect any construction or other ongoing projects.

Approval of Beneficiaries

Public Trust Authorities with a County or Municipality as a Beneficiary

If the beneficiary of a public trust authority is a county, then the creation of the trust must be approved by two-thirds of the board of county commissioners.

[60 O.S. § 176](#)

If the trust has more than one beneficiary, the creation of the trust must be approved by two-thirds of the governing bodies of each beneficiary.

For trusts with a county as a beneficiary, no debt or obligation can be created until that debt or obligation has been approved by a two-thirds vote of the board of county commissioners or a two-thirds vote of the trustees of the trust, if not the board of county commissioners. For multiple beneficiaries, a two-thirds vote of all of the beneficiaries is required.

The board of county commissioners can set up a trust authority without any approval necessary from outside the board. However, if the trust authority requires public funding to operate, then the board must gain majority approval from voters in the county for the funding.

Revenue bonds may be issued by a trust for industrial development projects only with the approval of a majority of the qualified voters of the county voting in an election called for that purpose.

[62 O.S. § 654](#)

When a trust authority does issue bonds and assumes indebtedness, the indenture and prospectus outlining the proposal and its financial arrangements must be submitted to the Oklahoma Securities Commission for approval, and a copy must be filed with the Oklahoma Secretary of State. The Oklahoma Attorney General must certify the obligation issue as the Bond Commissioner of the state of Oklahoma.

Refer to [Chapter Eleven, “Sinking Funds: Bonds and Judgments,”](#) for more information on bond issues.

A copy of the trust instrument must be recorded in the county clerk’s office.

[60 O.S. § 178\(D\)](#)

Creating Public Trust Authorities

Procedure

[60 O.S. § 177.1](#)

The following are recommended procedures for creating a public trust authority for a county:

- Identify the specific need and establish the goal or mission of the trust to address that need.
- Prepare a written mission statement or statement of the goal of the trust.
- Consult with experts in the community, other county commissioners who have established a similar trust in their counties, and other persons or businesses with expertise about establishing trusts and identifying the mission of the trust.
- Establish a committee to conduct a pre-trust study to determine the following factors within the community:
 - Feasibility
 - Credibility
 - Popularity
 - Acceptability

A further recommendation is that this same committee should also conduct research, develop guidelines, and prepare the campaign for the trust financing election. This committee is also recommended to include individuals who will be involved in the trust once it is established and funded.

NOTE:

The work done prior to asking the voters to approve monies for a public trust authority can be crucial to the trust’s success or failure. A highly recommended good practice is that an election to request funds be treated the same as any other election, with a well-organized and efficient campaign. The voters need to be well educated before they vote.

Because as much of the planning as possible for the public trust authority should be completed before the election to request funds; a recommended good practice is that the documents to establish the trust should be written, trustees to manage the trust should be selected, and strategies and detailed plans should be in place. Then, when funds are approved, everything is ready to start work on the trust's mission immediately.

Document to Establish a Public Trust Authority

Initial Document

Specific information that defines the initial structure of the trust and its goals and that identifies the specific steps to accomplish those goals must be included in a written document when establishing the trust.

[60 O.S. § 177.1](#)

NOTE:

The written document that establishes the trust and defines its mission and responsibilities is strongly recommended to be carefully planned and executed. Any decisions, actions, or activities of the trust must fall within the initial scope of this document. The document can be amended later, if necessary. However, any activities or funding that fall outside the scope of the initial document might need to be presented to the voters for approval.

[60 O.S. § 176.1\(A.1-3\)](#)
[60 O.S. § 177](#)

When the board of county commissioners is the governing body creating the trust, the creation should be in the form of a resolution adopted in a regular meeting of the board. The resolution should state in clear, concise language the purpose for creating the trust and the duties it is to perform as outlined in the Oklahoma Statutes.

The board, as the governing body, should specify that a constitution and by-laws, or at least a set of by-laws that sets forth a preamble and articles that specify its officers and mode of operation must be drawn up by the trust authority and submitted to the board for approval.

[60 O.S. § 177.1](#)

The trust is limited to operating for the specific purposes noted unless it receives consent from the board to perform other duties.

Trustees

The document that establishes the public trust authority must provide for the appointment,

[60 O.S. § 178\(A\)](#)

succession, powers, duties, term, manner of approval, and compensation of the trustees.

Trustees who are public officers must serve without compensation. However, they may be reimbursed for actual expenses incurred in their duties as trustees.

Any public trust that does name the state of Oklahoma as beneficiary must have five trustees appointed by the Governor of the state of Oklahoma with the advice and consent of the Oklahoma Senate.

[60 O.S. § 178\(B\)](#)

Any public trust that does not name the state of Oklahoma as beneficiary must have a minimum of three trustees.

[60 O.S. § 178\(C\)](#)

Trustees of any public trust authority can be removed from office by a district judge for reasons of incompetence, neglect of duty, or malfeasance in office.

[60 O.S. § 178\(E\)](#)

The trustees of any public trust authority must request an audit of the trust's funds, accounts, fiscal affairs, and any other pertinent fiscal information within thirty days of the close of each fiscal year of the trust. The audit must be filed in accordance with Oklahoma statute requirements.

[60 O.S. § 180.1](#)

[60 O.S. § 180.2](#)

[60 O.S. § 180.3](#)

Trust authorities must file annually, with their beneficiaries, copies of financial documents and reports sufficient to demonstrate the financial activity of the trust, including budgets, financial reports, bond indentures, and audits, which are approved in the minutes of the trust authority meetings.

Jail Trust Membership

Any trust created to administer or oversee any county jail facility shall consist of not less than five members and must include a county commissioner and the county sheriff, or their designee, and one member appointed by each of the county commissioners. The appointed members cannot be elected officials.

[60 O.S. § 176 \(K\)](#)

[19 O.S. § 904.2 \(A\)](#)

Maintaining Public Trust Authorities

Holding Meetings

Public trusts are considered public bodies within the meaning of the Open Meeting Act. Therefore, public trusts must comply with and are subject to the Open Meeting Act.

Cameras and tape recorders cannot be barred from trustees' meetings or any other meetings of public trust.

[25 O.S. § 301](#)

[1981 OK AG 109](#)

[60 O.S. § 178\(D\)](#)

[60 O.S. § 178\(G\)](#)

Records of the trust and minutes of the trust meetings of any public trust must be written and kept in a place where the trust instrument is recorded. This place must be recorded in the county clerk's office.

Every trust must file a monthly report of all expenditures or bond proceeds with the governing body of each beneficiary.

Copies of financial records must be on file in the county clerk's office and available for public access. Regular financial reports, annual audits, and special reports must also be on file.

60 O.S. § 176(G)
60 O.S. § 176.1(B)(2)
60 O.S. § 180.1(1-3)

Purchasing

Any indebtedness and financial obligation must be approved by a two/thirds vote of the governing board of beneficiaries and the trustees.

60 O.S. § 176(F)(G)

Construction Labor, Equipment, and Materials

Contracts made by a public trust authority for construction, labor, equipment, materials, or repairs in excess of Fifty Thousand Dollars (\$50,000.00) must be awarded to the lowest and best bidder. Bidding must follow the requirements of the Public Competitive Bidding Act.

60 O.S. § 176(H)(I)
61 O.S. §101 et seq~138

NOTE:

When considering bids, a highly recommended good practice is to be aware that the lowest bid is not always the best bid. The terms "lowest" and "best" should be considered together. It is important to review and consider bidder qualifications, experience, and credibility along with cost.

Other Supplies, Equipment, or Materials

For supplies, equipment, or materials that fall under the county purchasing act, public trusts are not required to follow the purchasing procedures for purchases, lease-purchases, or rentals of supplies, materials, equipment, and improvements made with funds of a public trust expended by a county on behalf of the trust, if the county is a beneficiary of the trust. This exception is also true if the trust receives and administers the proceeds of a sales tax.

All supplies, materials, and equipment are purchased in the name of the county. The board of county commissioners must issue prior approval of all purchases and contracts. Final approval of all purchases rests with the board.

19 O.S. § 1505.2
60 O.S. § 176(H)

Real Property

The board of county commissioners can lease land or buildings to a public trust authority for use during the life of the trust.

60 O.S. § 178.9

Any public trust has the power to acquire lands by use of eminent domain to further public purpose projects that involve revenue-producing utility projects of which the public trust retains ownership. In trusts where a

60 O.S. §§ 176(A.4), 176(B)
60 O.S. § 176.1
60 O.S. § 178.5

county is a beneficiary, these lands must be either inside the county or contiguous to the county.

Certain assets of trusts are subject to ad valorem taxation.

Leasing to Public Trust Authorities

2 O.S. § 15-143

The board of county commissioners may lease the grounds, building, equipment, and facilities owned and acquired by the county to conduct annual agricultural and industrial fairs and expositions to a public trust authority to manage the grounds, buildings, equipment, and facilities to conduct annual agricultural and industrial fairs and expositions.

Dissolving Public Trust Authorities

Any trust may be terminated by agreement of the trustees and the governing body of the beneficiary, with the approval of the Governor of Oklahoma. The trust cannot be terminated if any outstanding contractual obligations exist that are chargeable against the trust property, or if the trust was terminated, they would become an obligation of the trust beneficiary.

60 O.S. § 180

A trust shall have a set duration for the term of duration of the beneficiary or a shorter time as is specified in the instrument creating the trust.

60 O.S. § 177

NOTE:

A highly recommended good practice is that the board of county commissioners monitor the trust authorities under its jurisdiction. The board should receive monthly financial reports and should check to see if agendas, minutes of meetings, and records of financial transactions are being kept properly and filed in the county clerk's office.

The board should also carefully monitor the terms of office of the trustees, keeping an up-to-date listing stating when the terms expire so trustees can be reappointed or new trustees can be appointed. The board should have a good, complete list of all trust authorities that exist in the county. The county commissioner should cooperate with the county clerk to see that required actions are being completed.

Board members should periodically attend the meetings of the trust authorities to see if they are conducting business properly since this is indirectly the business of the county. When the trust authorities complete their functions, the board should reach an agreement with the trustees and adopt a resolution in a regular business meeting dissolving the trust, as the Oklahoma Statutes specify (so long as there are no outstanding obligations).

County Jail Trust Authorities

Creating Trusts Under Title 60 (Property)

Although most county trusts are created under the statutory authority of Title 60 of the Oklahoma Statutes, Title 19 provided the creation of a county jail trust authority (CJTA) by majority vote. (Jail trusts created under Title 60 do not require a majority vote.)

Title 60 trusts follow the same organizational format as the Title 19 trusts shown below.

When conducting business, a simple majority of the CJTA constitutes a quorum. After its creation, the CJTA shall estimate its expenses and request the BOCC to call an election for a county sales tax to fund it. The CJTA shall pay for an audit following the close of each fiscal year. A copy of the audit shall be filed with the Oklahoma State Auditor and Inspector.

Creating Trusts Under Title 19 (Counties and County Officers)

A county jail trust authority may also be created using the law found in Title 19 of the Oklahoma Statutes. This jail trust requires a majority vote of the people in an election called by the board of county commissioners. The following individuals shall be the jail trust directors:

- Chairman of the board of county commissioners
- The county sheriff
- A member appointed by the district judge
- A member appointed by the board of county commissioners
- A member appointed by the county sheriff

The appointed directors must be residents of the county who are not elected officials. The members shall serve without compensation. The county sheriff serves as chairman of the jail trust board. The trust board of directors shall appoint a clerk and a treasurer. The treasurer shall be bonded.

Soon after creation, the trust shall formulate a plan to fulfill its purposes. The trust shall then request the board of county commissioners to call a sales tax election to fund any acquisition, construction, operation, and maintenance needed.

The powers and duties of the jail trust authority shall include:

19 O.S. § 904.1
19 O.S. § 904.2
19 O.S. § 904.3
19 O.S. § 904.4
19 O.S. § 904.5
19 O.S. § 904.6
19 O.S. § 904.7
19 O.S. § 904.8
19 O.S. § 904.9
19 O.S. § 904.10

19 O.S. § 904.6

- Manage and conduct the business of the authority
- Make and execute necessary contracts
- Acquire, operate, and maintain necessary correction and detention facilities
- Contract for employees
- Acquire necessary real and personal property
- Acquire necessary suitable buildings and structures
- Employ required employees and determine their compensation and duties
- Contract with federal, state, and local governments for their use of trust facilities
- Establish rules for the trust authority
- Any and all that is necessary for an effective corrections and detentions system for the welfare and safety of the residents of the county
- The trust may hire legal counsel and take legal action as needed to conduct their duties
- Have an annual certified audit made of the fiscal affairs of the trust using standards set by the Oklahoma State Auditor and Inspector and file the audit with their office.

The trust board of directors shall establish the time and place of regular meetings and how special meetings as required. A quorum shall be a simple majority. Issues requiring a vote shall require a simple majority of the members of the entire board. Hence, three constitutes a quorum, and three is also required for a passing vote. All records shall be open for inspection during business hours.

The treasurer of the trust shall pay claims only after approval by the trust board of directors. Warrants shall be signed by the trust board chairman and countersigned by the trust board clerk.

Upon dissolution, proceeds of the disposition of property and all funds remaining shall be deposited with the county treasurer, who assumes the powers and duties of the trust treasurer. Likewise, following completion of dissolution, the board of county commissioners shall succeed all duties of the trust that may be remaining.

Chapter Thirteen

Duties of the County Commissioner: Circuit Engineering Districts

The board of county commissioners of any county can partner with any other county or counties to create a Circuit Engineering District (CED).

69 O.S § 687.1(A)

A CED is considered a political subdivision of the state.

69 O.S § 687.1(I)

This chapter defines CEDs, explains their objectives, discusses their authorities, and provides sample by-laws.

Objectives

The objectives of CEDs include the following activities:

69 O.S § 687.1(A)

- To allow county governments to make the most efficient use of their powers by enabling them to cooperate with each other and other units of government to provide services and facilities that most efficiently consider geographic, economic, population, and other factors that influence the needs and development of county government
- To provide research and research support to county government

- To assist county governments while they perform functions delegated by the law, such as road construction, maintenance, inspection, and equipment purchase and management
- To conduct programs such as public discussion groups, forums, panels, and lectures
- To present instruction and education courses
- To obtain, develop, and present scientific and other types of information that relate to public transportation system operation
- To promote long-range planning and growth of the transportation system within the CED and other CEDs in the state
- To provide services to counties in a coordinated, cost-effective manner that improves the quality of the transportation system

Authorities and Responsibilities

[69 O.S. § 687.1\(B\)](#)

A CED has the responsibility and authority to carry out the following activities:

[74 O.S. § 1001](#)

- To comply with the provisions of the Interlocal Cooperation Act
- To advise and assist members of the CED on how to develop and implement an effective transportation plan for the best interests of each member of the CED
- To prepare programs of research
- To contract for services to carry out the purposes of the CED
- To provide periodic reports for the CED or its members as required by federal or state law or regulations
- To acquire and hold a property for the CED's use and to incur expenses to carry out its functions
- To receive gifts, contributions, and donations to carry out the CED's objectives
- To assess CED members for services rendered in carrying out the CED's functions
- To apply for grants from any participating member, the state of Oklahoma, the federal government, or other sources, and to contract for, administer, receive, and spend funds

- To publish studies related to work in the CED that would benefit its members or other agencies
- To obtain surplus property, acting through cooperative agreements on behalf of counties, and to contract to obtain surplus equipment for road and bridge building purposes

19 O.S. § 339
19 O.S. § 421.3
80 O.S. § 34.1

A CED may, by an affirmative vote of its board, determine that ACCO be designated to negotiate for services required by law or necessity on behalf of the CED.

[69 O.S. § 687.1\(C\)](#)

Professional Engineer

A CED may hire up to one professional engineer per three counties within each CED.

[69 O.S. § 687.1\(J\)](#)

Activities

Examples of specific work being accomplished through some of the CED's currently operating in Oklahoma include the following activities:

- Design engineering and plans preparation for federally and county funded bridge and roadway projects
- Bridge inspections, as mandated by the Federal Highway Administration
- Construction management, material testing, and inspection of construction projects
- Pre-construction project management to ensure that plans are prepared and environmental clearances and right-of-way issues are handled in a timely manner so projects can be funded for construction

[69 O.S. § 665](#)

A CED can include, as part of project engineering costs, any cost or expense for administration, program management, and engineering, in fulfilling its duties and responsibilities for review of contracts paid out of a state's County Improvement for the Roads and Bridges Fund.

- Geographic Information Systems
- Sign shops
- Bridge construction

- Crack Sealing
- Transportation grant writing

Audits, Legal Services, and Purchasing

Audits

The State Auditor and Inspector (SA&I) shall perform an operational audit of each CED at the end of each fiscal year. The SA&I is authorized to promulgate rules outlining the necessary reporting requirements and forms for each CED to ensure compliance.

[69 O.S. § 687.1\(D\)](#)

Legal Services

The board of directors of a CED can employ an attorney to provide legal research, advice, and opinions to the board.

[69 O.S. § 687.1\(E\)](#)

Other Services

A CED can designate ACCO to negotiate services required by law or necessity on behalf of the CED.

[69 O.S. § 687.1\(C\)](#)

A CED may participate in the County Road and Machinery and Equipment Revolving Fund

[69 O.S. § 687.1\(G\)\(I\)](#)

[69 O.S. § 302.1](#)

CED Auctions

Counties may voluntarily participate in CED Auctions, which facilitate disposing of surplus equipment. These auctions bring larger numbers of potential bidders and are advertised nationwide. To meet bidders' expectations, the Oklahoma Circuit Engineering Districts Board (OCCEDB) has implemented [auction policies](#). The Statewide County Equipment Auction Equipment Submittal Form and information about upcoming and past auctions can also be found on this website.

Facilitator

The OCCEDB acts as the facilitator for CED auctions. The facilitator has the following responsibilities:

[19 O.S. § 339 \(28\)](#)

[19 O.S. § 421.1\(F\)](#)

- Provide instructions, submittal forms, auction equipment lists by email to the boards of county commissioners
- Attend the auctions to provide information and receive feedback

Statewide Board

Oklahoma Circuit Engineering Districts Board

CEDs have a statewide board, the Oklahoma Circuit Engineering Districts Board (OCCEDB), that consists of the elected chairpersons of each CED. OCCEDB's mission is: "To improve the quality of the County Highway System for the citizens of Oklahoma by supporting and promoting local Circuit Engineering Districts." The statewide board performs the following functions:

69 O.S. § 687.1 (H)

- Conduct business including developing policies and procedures, incurring expenses, and contracting for services providing the business furthers the provisions of the CED statutes
- Coordinate activities between CEDs
- Administer the Statewide Circuit Engineering District Revolving Fund
- Administer the Emergency and Transportation Revolving Fund

69 O.S. § 687.2

The OCCEDB has the authority to promulgate rules to carry out the provisions of the CED statutes.

For more information on OCCEDB, visit <http://www.occedb.org>.

Replacement, Expansion, or Repair of Bridges Expenditures

The boards of county commissioners may enter into cooperative agreements with the Oklahoma Turnpike Authority to replace, expand or repair functionally obsolete and structurally deficient bridges which cross over or under turnpikes. The expenditures for such projects will be from any federal, state, or county public funds appropriated and earmarked for such purposes. Counties may apply for these earmarked funds for projects that have been requested by the board of county commissioners of the county where the bridge is located. Once approved by the OCCEDB, this board will select and prioritize the bridge replacement projects based on criteria, which shall include but not be limited to, high traffic volume and current bridge safety assessments.

69 O.S. § 660

OCCEDB Circuit Engineering District Revolving Fund

The Statewide Circuit Engineering District Revolving Fund is a continuing revolving fund in the Oklahoma State Treasury. The monies in this fund may be budgeted and expended by the State Treasurer to fund the statewide OCCEDB.

[69 O.S. § 687.2](#)

The SA&I audits the Statewide Circuit Engineering District Revolving Fund yearly, and the OCCEDB is responsible for the cost of the audit.

Expenditures from the fund shall be made once each month upon warrants issued by the State Treasurer against claims filed as prescribed by law with the director of the Office of Management and Enterprise Services for approval and payment.

The Oklahoma Statutes contain information on how the Oklahoma Circuit Engineering District Revolving Fund is funded.

Contact [OCCEDB](#) or [visit their website](#) to see CED revolving fund funding application policies.

[68 O.S. § 707.1](#)
[69 O.S. § 687.2](#)
[74 O.S. § 227.3](#)

OCCEDB Emergency and Transportation Revolving Fund

The OCCEDB develops and adopts rules that govern the application and qualification procedures for counties seeking funding from the Emergency and Transportation Revolving Fund (ETR). This fund is a continuing revolving fund that consists of monies received by donation, deposits designated by law, or appropriations.

[69 O.S. § 687.3](#)

All monies may be budgeted and expended by any qualified county or counties for funding county emergency or transportation projects that are reimbursable and for funding loans to purchase compressed natural gas vehicles or convert fleet vehicles to compressed natural gas up to 50% of the fund's balance at the beginning of each fiscal year.

Expenditures from the Emergency and Transportation Revolving Fund are made on warrants issued by the State Treasurer against claims filed as prescribed by law with the director of the Office of Management and Enterprise Services for approval and payment.

Contact OCCEDB or see www.occedb.org for a copy of "Rules of the Oklahoma Cooperative Circuit Engineering Districts Board Concerning the Implementation of the Emergency and Transportation Revolving Fund Program."

OCCEDB Solid Waste Program

The Oklahoma Department of Environmental Quality, DEQ, is authorized to have a program that provides counties financial assistance to perform solid waste clean-up and/or the purchase of equipment to assist in the clean-up.

[69 O.S. § 687.3](#)

The funds consist of at least 10% of the solid waste fees received according to the Oklahoma Statutes. DEQ has contracted the administration of the program through OCCEDB.

[27A O.S. § 2-10-802](#)

Contact OCCEDB or see www.occedb.org for a copy of “Policies and Procedures of the Oklahoma Cooperative Circuit Engineering Districts Board Concerning the Implementation of the Solid Waste Program.”

This page is intentionally left blank.

Chapter Fourteen

Duties of the County Commissioner: County Roads and Bridges

Roads

The County Highway System comprises all public roads in the county, except any roads, or parts of a road, that the State Transportation Commission has designated as state highways.

[69 O.S. § 601\(A\)](#)

Certain authorities have been bestowed by the Oklahoma Legislature on the boards of county commissioners concerning the County Highway System. The legislators maintain that the efficient management, operation, and control of county roads and other public thoroughfares are a matter of vital public interest. They also state that the problem of establishing and maintaining adequate roads and highways, eliminating congestion, reducing accident frequency, providing parking facilities, and taking all necessary steps to ensure safe and convenient transportation on these public roadways is no less urgent than on other roads and highways in the state.

[69 O.S. § 101\(g\)](#)

The Oklahoma Legislature also declares that while it is necessary to fix responsibilities for the location, design, construction, maintenance, and operation of the several systems of highways, it is intended that the state of Oklahoma shall have an integrated system of all roads, highways, and

[69 O.S. § 101\(h\)](#)

streets to provide safe and efficient highway transportation throughout the state. The authority hereinafter granted to the State Highway Commission and counties and municipalities to assist and cooperate with each other and to coordinate their activities is therefore essential.

An official opinion of the Oklahoma Attorney General in 2003 provides the following definition of “a public road” under the jurisdiction of the county commissioners:

“A public road is any road within the county highway system open to the public for purposes of travel including: (1) all section lines opened and maintained by the board of county commissioners as provided in the statutes; (2) roads established by the board of county commissioners through the procedures in the Oklahoma Statutes; (3) roads acquired by common law dedication through use of the road with the assent of the owner for the purposes of the dedication; (4) roads included in standard plans and specifications adopted by the board of county commissioners and dedicated for public use pursuant to the Oklahoma Statutes, and (5) roads “acquired by prescription through open, exclusive, continuous, and adverse use of the road by the public for the fifteen-year prescriptive period.”

[2003 OK AG 10](#)

[69 O.S. § 1201](#)
[69 O.S. § 646](#)

[69 O.S. § 601.1](#)

[69 O.S. § 316](#)

The Oklahoma Transportation Commission, on or before the first day of June of each year, must certify to the Oklahoma Tax Commission the county road mileage of each county. This mileage includes any mileage represented by streets or roads in municipalities with a population of less than 2,500 and any other streets and roads in municipalities with a population of less than 5,000 that the county has agreed to construct, maintain, or repair.

In 2024, the County Highway System consisted of a total of 83,119.37 miles, which includes 18,000 on the counties Major and Minor Collector System and 4,911 miles of city streets.

County Commissioners’ Duties and Jurisdiction

Road and bridge construction and maintenance is only one part of the county commissioner’s job, but it is the most visible and the one that usually requires the most cash outlay.

The boards of county commissioners shall construct and maintain county highways those roads that best serve the most people of their counties. For this purpose, the boards are authorized to use any funds that are in the county highway fund, subject to statutory restrictions, together with any money or item of value derived from any agreement entered into between the county and the Oklahoma Transportation Commission, the federal government, the state of Oklahoma, any other county or political subdivision of this state or other governmental entity, or any citizen or group of citizens who have made donations for that purpose.

[69 O.S. § 601\(A\)](#)

The boards of county commissioners have exclusive jurisdiction over the design, construction, maintenance,

[69 O.S. § 601](#)

and repair of all county roads and bridges in their counties. Whether they are building a new road or maintaining an existing one, the Boards have the ultimate decision regarding which roads they maintain or build. Their duty is to construct and maintain those roads that best serve the most people in the county. Even if the project uses state or federal funding, the initial decision on location is the boards' responsibility.

The boards of county commissioners not only have the authority and responsibility to maintain roads, they also have the authority to build new roads on section lines anywhere in the county. The boards may obtain the land for new roads by amicable settlement or condemnation proceedings as the law provides.

Boundary Roads – Adjoining Counties

Counties and other jurisdictions may enter into agreements for maintenance and construction on adjoining boundary roads.

[69 O.S. § 628](#)
[69 O.S. § 646](#)
[69 O.S. § 1201](#)
[19 O.S. § 339\(A\)\(3\)](#)
[Oklahoma Constitution Article 16-2](#)

[69 O.S. § 621](#)

Weight Restrictions

Roads and Highways

The boards of county commissioners can also, under certain conditions, impose weight restrictions on roads and bridges. The regulatory posting limit for roads and bridges applies to ALL vehicles whether exempted or permitted by statute.

[47 O.S. § 15-102](#)

All size, weight, and load provisions covered by the Oklahoma Statutes shall be subject to a gross vehicle weight limit of 90,000 pounds when applied to a vehicle operating off the National System of Interstate and Defense Highways unless such vehicle is operating in full compliance with an overweight permit issued by the Commissioner of Public Safety.

[47 O.S. § 14-101\(E\)](#)
[47 O.S. § 14-101~14-123](#)

No single axle shall exceed 20,000 pounds, and the total gross weight in pounds shall not exceed the value calculated in accordance with the Federal Bridge formula imposed by 23 U.S.C., Section 127. No set of tandem axles shall exceed 34,000 pounds.

[47 O.S. § 14-109](#)

Except for loads moving under special permits as provided, no county shall pay for any material that exceeds the legal weight limits moving in interstate or intrastate commerce in excess of the legal load limits of the state of Oklahoma. The statutes grant annual special overload permits for vehicles transporting rock, sand, gravel, coal, flour, timber, pulpwood, chips, oil field fluids, oil field equipment, grain, fertilizer, cottonseed, cotton, livestock, peanuts, canola, sunflowers, soybeans, feed, or any other raw/unprocessed agricultural products. These overloads cannot exceed 5% of the gross vehicle weight and 8% of the axle limits as stated above.

Additionally, utility or refuse collection vehicles may exceed their gross vehicle weight by 15% if an annual permit is obtained. Wreckers or tow vehicles are allowed a weight limit exception if removing a disabled or accident/damaged vehicle.

When weight limiting a road, a resolution shall be executed stating the location and the weight limit on the road. The resolution is then filed with Troop S with the Oklahoma Highway Patrol (OHP) in Oklahoma City. Once OHP is notified the county can place the load limit signs.

Bridges

Currently, every county bridge at an “H” truck operating rating of less than 23 tons must be posted at that value or less. The rating information must be filed with Troop S to enforce the weight limit restrictions. Bridges that fall below three tons must be closed or repaired to bring their rating up to three tons or higher.

Speed Limits

[47 O.S. § 11-801 \(F\)](#)

No person shall drive a vehicle on any county road in excess of 55 miles per hour unless posted otherwise by the board of county commissioners.

The maximum speed limit, if approved by the board of county commissioners, is 65 miles per hour.

[47 O.S. § 11-803 \(A\)\(2\)](#)

[47 O.S. § 11-801 \(B\)\(6\)](#)

[47 O.S. § 11-801 \(B\)\(3\)](#)

The minimum speed limit may not be less than 30 miles per hour unless in a school zone, which may be 25 miles per hour.

When setting speed limits, a resolution shall be executed stating the location and the speed limit on the road. The resolution is then filed with Troop S. After notifying Troop S, the county can place the speed limit signs. Signage to increase or decrease speed limits must be in 10 mph increments.

This regulatory speed-posting limit for roads and bridges applies to ALL vehicles.

Unincorporated Areas

[69 O.S. § 601\(B\)](#)

The board of county commissioners also has the authority to establish road improvement districts for existing roads in unincorporated areas of the county. The board may also make improvements on existing roads in unincorporated areas on a force account basis. See [Chapter Fifteen, “Duties of the County Commissioner: Community Services,”](#) for more details on the two types of road improvement districts that may be formed.

Interlocal Agreements

A county and a municipality, any two or more counties, or a county and any federally recognized tribal government may contract with each other to construct, improve, repair, or maintain roads, streets, or highways. None of the parties to these agreements are liable for the acts or omissions of the other parties or for failure to inspect or supervise the performance of the other parties.

19 O.S. §
339(A)(19)
69 O.S. § 1903(B)

All interlocal cooperation agreements made between counties and those political subdivisions or citizens of a county shall be submitted to the district attorney of each of the counties involved subject to approval. All other interlocal cooperation agreements shall be submitted and approved in accordance with the Oklahoma Statutes.

69 O.S. § 601(A)
74 O.S. § 1001

Municipalities

The boards of county commissioners shall, by agreement with the governing body of a municipality that has a population of less than 5,000, construct, improve, or maintain any of the streets of the municipality. These agreements may be made without regard to whether the municipality has passed a sales tax with proceeds earmarked to construct, improve, repair, or maintain any of the streets or roadways of the municipality.

69 O.S. § 316

11 O.S. § 36-113(A)(B)

In municipalities with populations greater than 5,000 but less than 15,000, the boards may construct, improve, repair, or maintain any of the streets if the municipality has passed a sales tax with the proceeds earmarked to construct, improve, repair, or maintain any of the streets or roadways of the municipality, provided the county has a population of less than 150,000.

11 O.S. § 36-113(C)

The boards of county commissioners may, by agreement, construct, improve, repair, or maintain any of the streets of a municipality if the county has a population in excess of 150,000. These agreements may be made without regard to whether the municipality has passed a sales tax with proceeds earmarked to construct, improve, repair, or maintain any of the streets or roadways of the municipality.

11 O.S. § 36-113(D)
19 O.S. § 339(A)(17)

Any board of county commissioners may enter into agreements with the governing body of any municipality for participation with county highway funds in the cost of any street improvements that are within the limits of the municipality and are a continuation of the county highway system. The county's share of the cost is due and payable upon completion of the project.

11 O.S. § 36-112(C)

Bridges

A bridge is defined by the Federal Highway Administration as a structure that is twenty feet or longer.

[23 CFR § 650.305](#)
[Code of Federal](#)
[Regulations](#)

Boundary Roads – Adjoining Counties

The board of county commissioners of any two or more adjoining counties may unite in the construction of a bridge, or bridges, over any stream forming the boundary line between such counties or flowing from one county into the other. The bridge(s) may be located at any point or points on the stream not more than two miles from the boundary line of the counties. If the boards find that a bridge across the stream is necessary and approve its construction, it shall be the duty of the boards to proceed at once with the bridge construction. The counties shall bear the cost of the construction of the bridge(s) as agreed by the counties. The construction shall be under the supervision of the boards, which shall act together in the construction; and the bridge(s), after construction, shall remain the property of the counties and shall be jointly maintained by the counties.

[69 O.S. § 606](#)
[69 O.S. § 607](#)

County Bridge Inspections

Federal Surface Transportation Program (STP) Funds are made available for the Safety Bridge Inspection Program for county bridge inventory and inspection in Oklahoma. These inspections must be performed by an ODOT pre-qualified consultant or a Circuit Engineering District (CED) engineer on all bridges a minimum of every two years, except for some new bridges, which may be placed on a four-year cycle.

Every year, approximately 2.5 million dollars of federal STP funds goes toward the County Bridge Inspection Program.

[Administrative Code](#)
[730:10-3-7](#)

NOTE:

Bridges that have serious problems may also need to be inspected more frequently until corrections are made. When bridges fall below a three-ton capacity, they must be closed or repaired. Repairs must raise the rating above or equal to three tons within 30 days from the notification of the bridge inspector.

Bridge Standards

For more information regarding bridge standards and the bridge inventory program, contact the [ODOT Bridge Division](#) or the [Oklahoma Cooperative Circuit Engineering Districts Board](#).

Planning

Providing and managing an adequate and effective road and bridge system in the county requires careful planning. Counties have a limited amount of money to spend on road and bridge maintenance and new construction.

Plans Mandated by the Oklahoma Statutes

The Oklahoma Statutes require the board of county commissioners to spend county road funds to best serve the most people. Therefore, the board of county commissioners must develop a construction and maintenance plan, based on need and residents' safety, so that those funds can be used most efficiently.

[69 O.S. § 601](#)

Annual and Four-Year Priority Plans and Budgets

On or before September 30 of each year the board of county commissioners shall adopt an annual priority plan and budget for the construction of road, bridge, culvert, and drainage projects during the next federal fiscal year and the four years succeeding the next federal fiscal year, based upon available existing and estimated future funds administered by the Department of Transportation for county bridges and roads, which are the County Improvements for Roads and Bridges (CIRB) Fund and the Surface Transportation Program (STP) Fund referred to later in this chapter under "Financing" and in [Table 14-1](#).

The board of county commissioners shall file the plan with the Department of Transportation and the county clerk.

[69 O.S. § 601.3\(A\)](#)

The board of county commissioners may amend annual priority plans and budgets, but any amendment shall be filed with the Department of Transportation and the county clerk.

Road and Bridge Inventory

Before a comprehensive plan can be developed, the board should know exactly what bridges and roads to include in their plan. They need to know the location and condition of all bridges and roads that fall under their jurisdiction.

[FHWA Inventory](#)

A road and bridge inventory and condition assessment should be an ongoing project with information being continually updated. To be effective, the inventory and condition assessment should always be as current as possible. For example, one reason to keep inventory and condition assessments current is that if it becomes necessary to apply for FEMA funds, FEMA will request a report on conditions prior to any damage. A road or bridge inventory might include the following data:

- Road location
- Traffic use
- Current condition
- Adequacy for traffic use and location
- Priority designation

(For example, critical – needs immediate attention, or needs attention within a year)

Road Adequacy and Needs

The Oklahoma Cooperative Circuit Engineering Districts Board (OCCEDB) and ODOT have procedures and manuals available for determining adequacy and need on roads, such as the most current *County Road Design Guidelines Manual*.

Road and Bridge Construction

Engineering Requirements

When any culvert or bridge is to be constructed at an estimated cost of One Hundred Fifty Thousand Dollars (\$150,000.00) or more or any grade-and-drainage project is to be developed, reconstructed, replaced, or have major repairs that are estimated to cost more than Four Hundred Thousand Dollars (\$400,000.00), engineering plans and specifications must be prepared to ensure sound engineering practices. The board of county commissioners may use the county or CED engineer, employ an engineering consultant, or request assistance from ODOT to prepare these plans and specifications.

69 O.S. § 633

The project shall be advertised for bids, and the contract shall be let only after the notice at a public letting. If the construction work can be completed for a cost below or equal to the estimate of the engineer or below any bid submitted at a public letting and so entered in its journal, nothing in this title shall prevent the board from causing the same to be built by day labor, force account, and purchase by the county of materials as provided by law.

Road Maintenance

A highly recommended good practice is that the board of county commissioners needs to understand two basic types of road maintenance: road upgrades and routine maintenance.

Maintenance Plan

One basic maintenance plan will not fit the needs of every county. The board of county commissioners should develop a maintenance plan based on the road and bridge inventory and condition assessment.

[Figure 14-1](#) contains a flowchart that shows the basic steps in maintaining roads.

Road Upgrades

Road upgrades are more difficult jobs that are needed when simple repairs and maintenance are no longer sufficient. Road upgrades require ripping up some, or all of the original roadway and replacing it with a new one. For road upgrades, the board of county commissioners can decide whether to use county employees or hire a contractor.

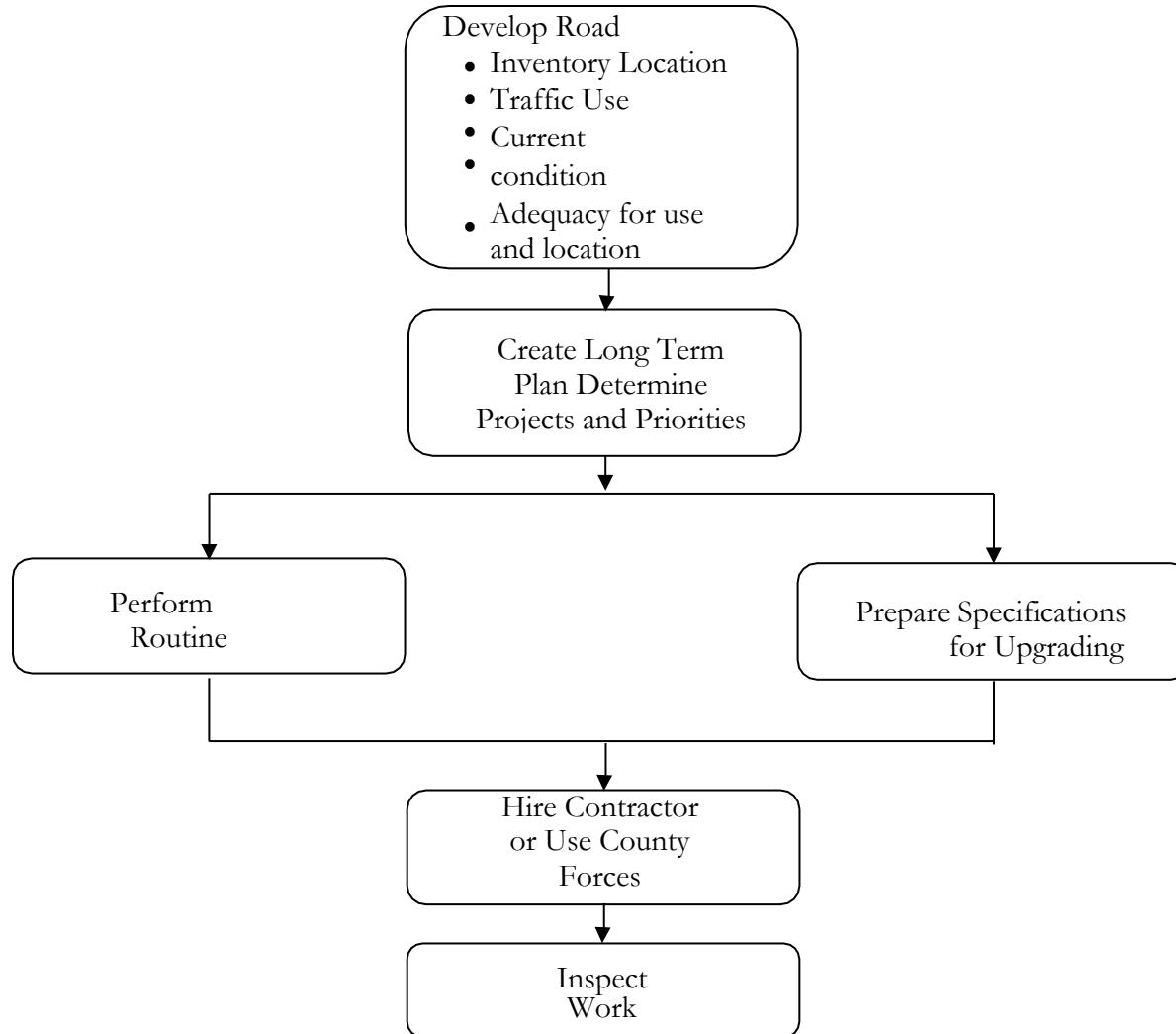


Figure 14-1. Basic Steps in Maintaining Roads

Routine Road Maintenance and Inspection

Routine Maintenance

Routine maintenance can include such activities as filling potholes, adding aggregate to a gravel road, grading shoulders, or other simple jobs needed to keep county roads in a safe, usable condition.

Routine maintenance can be performed without preparing engineering specifications no matter how much the job may cost. Contractors may be hired for routine maintenance, but these jobs are almost always performed by county road employees. Counties have the authority to work county inmates on public highways or rock piles/crushers. County inmates may reduce time served if work is performed satisfactorily. The Department of Corrections may contract with a county to provide inmate labor for a public works project.

69 O.S. § 614
69 O.S. § 613

Technical assistance is available to county commissioners through OCCEDB and the Local Technical Assistance Program (LTAP) at Oklahoma State University. Experienced county commissioners and road personnel can also provide assistance.

County commissioners are responsible for the project plans and the contractor's work, and to ensure that the county's money is used to best serve the most people. Therefore, they should be aware of basic road-building techniques to inspect the work being done. A recommended good practice is that county commissioners have knowledge of two things that will help judge the workmanship of a contractor or crew:

- Knowing the reasons roadwork fails
- Recognizing a good chip-seal technique

Causes of Failure

Three primary reasons why roadwork sometimes fails are poor drainage, sloppy utility cuts, and mistakes with asphalt. To serve as an effective inspector for the contractor or crew, a recommended good practice is that county commissioners know these and other reasons why roadwork sometimes fails and how to prevent them.

Drainage

Many times, base failures or poor water drainage causes surface failures. Alligator cracks in flexible pavement surfaces indicate that water has eroded a soft spot below. In some cases, crews can relieve the moisture problem by providing an outlet for free water, which restores the base to its original strength. Cleaning and opening up shallow side ditches may appreciably improve sub-grade drainage as well.

Utility Cuts

One of the most difficult maintenance jobs is restoring utility cuts (electricity or phone lines). Utility cuts become a problem when utility companies dig out soil to install lines and then replace the soil in a loosened condition. Until the loose soil has been compacted by vibration plate-type compactors, vibratory rollers, or the pounding of traffic, the road will settle or develop ruts. A recommended good practice to solve this problem is to prevent it by asking utility companies to sign permits to install their lines.

69 O.S. § 1401

Public utilities and cable television systems have a right to use the right-of-way (R/W) on county roads for their lines; however, the board of county commissioners has the right to specify with a permit how utility companies will install these lines. Counties can specify that utility companies install their lines by boring underground or using poles rather than digging ditches across the road. If utility companies violate any of the installation instructions in the permit, they forfeit their right to use the R/W.

For an example of permits for right-of-way entrances and utilities, go to <http://www.occedb.org>. Many counties use this permit to establish installation conditions for utility companies.

Asphalt Failures

For information about asphalt roads, contact the [Oklahoma Asphalt Pavement Association](#).

The [Asphalt Institute](#) is also a good source for reference material, including their handbook, *Asphalt Pavement Maintenance*.

Typical asphalt failures include:

- Cracking is usually caused by the movement of subsoil
- Edge-cracking caused by excessive subgrade moisture or concentrated loads
- Potholes caused by structure weakness
- Alligator cracks caused by lack of support for pavement
- Raveling caused by wear or insufficient binder
- Bleeding caused by excess asphalt
- Settlement caused by subgrade consolidation or displacement
- Shoving or rutting caused by an excess binder in the mix

Fixing asphalt failures is a long and costly job. Counties, therefore, should prevent these failures by eliminating the causes in the first place.

Chip-Seal Techniques

The second way to ensure quality work is by recognizing a good chip-seal technique. A chip-seal application to a road or street has two major objectives. First, it provides a surface to shed water to keep it from deteriorating the base. This prevents potholes and general road failure. Second, it provides a renewed riding surface. [Figure 14-2](#) shows the steps in the chip-seal job.

A good chip-seal job is fairly simple to obtain either by contract or with a county crew. To guarantee a good job, the county commissioner should be able to serve as an inspector for either the contractor or the county crew. The following steps are essential to the success of a chip seal.

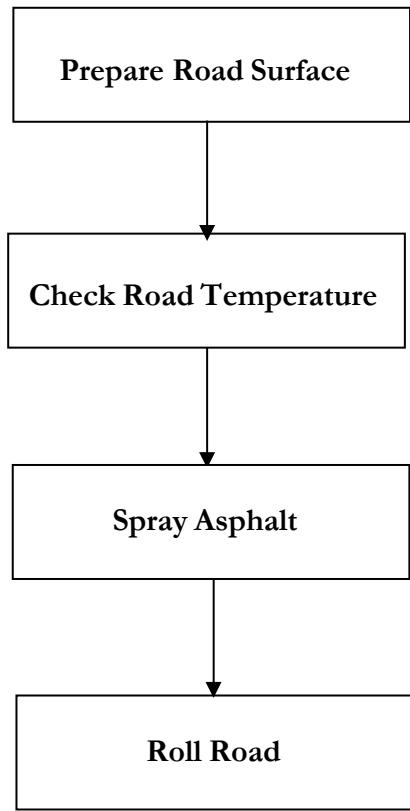


Figure 14-2. Steps in Chip-Seal Job

Road Surface Preparation

The job will not last if the roadbed is not properly prepared. Watch for the proper crown; the shoulder should be four to six inches lower than the centerline.

Ensure proper road compaction--the roadbed must have a hard, compacted base with no loose soil surfaces. Loose dirt should be tight bladed, watered, and rerolled.

Check the Roadbed

The roadbed must be dry and warm. A chip seal should never be applied when the air or ground temperature is below 50° F. Use a small bayonet thermometer to measure the temperature of the roadbed one inch below the surface. Generally speaking, counties should not plan chip-seal work after November 1 in Oklahoma.

Spray the Asphalt

The two important factors in spraying asphalt are the application rate and the temperature. The road crew or contractor should spray the oil at the specified rate in the 1988 edition of *Standard Specifications for Highway Construction*, published by ODOT. The necessary temperature of the oil at the point of spraying varies with the type of asphalt being used:

emulsified asphalt--100° to 140° F

cut-back asphalt--225° to 275° F

Apply the Chips

Check the following criteria when a crew starts applying chips:

- Size-Standard Specifications for Highway Construction
- Cleanliness-slight amount of dust
- Application rate-Standard Specifications for Highway Construction
- Timing-immediately after oil is sprayed

Roll the Road

Rolling is the final step in applying a chip seal. Again, timing is important. Using a rubber tire roller, the crew or contractor should complete the first two passes within 20 minutes after the chips have been spread, otherwise, the chips and asphalt may not bond well, and the cover may peel up. They should make four passes, the last one slowly (5 to 7 mph).

Bridge Repair and Replacement

As of May 2025, 13,058 bridges are on the county highway system. There are approximately 804 county bridges that are functionally obsolete and 1,370 county bridges that are structurally deficient (too narrow or too low of a load limit). Federal and state funds are available to counties for the repair or replacement of these bridges. Refer to [Table 14-1](#) for funds available for bridge construction, repair, and replacement.

Federal Aid for Bridge Repair or Replacement

As with roads, federal funds are available to counties and are administered by ODOT. Currently, approximately 22 million dollars of Surface Transportation Program (STP) funds are allocated each year for the County Highway System bridges. These bridges are built to the most current county bridge standards as prescribed by statute. Refer to [Table 14-1](#) for information on available federal aid.

State Aid for Bridge Repair or Replacement

Two funds are available to counties, the County Bridge and Road Improvement (CBRI) Fund, from which the county receives monthly appropriations directly to the county treasurer from the Tax Commission, and the County Improvements for Roads and Bridges (CIRB) Fund, which is managed by a Circuit Engineering District and administered by ODOT. Both funds may be used to pay for construction costs or match federal funds to replace or repair a bridge, right-of-way, relocate utilities and rebuild fence.

[69 O.S. § 665](#)

[69 O.S. § 507](#)

The County Bridge and Road Improvement Fund is primarily for bridges on the county's major collector system, but it may be used on school bus routes and mail routes. Refer to "[Financing](#)" and [Table 14-1](#) later in this chapter for more information.

Boundary Roads – Adjoining Counties

Counties may enter into an agreement for sharing costs of replacing bridges on the county/boundary line or within two miles of the county line.

[69 O.S. § 606](#)

County Built Projects Using CBRI Funds

A professional engineer registered by the State Board of Licensure for Professional Engineers and Land Surveyors shall approve projects that may be awarded to contractors by the boards of county commissioners, the Transportation Commission, or by other federal or state agencies under their normal competitive bidding procedures, excluding prequalification of bidders. A county-built project may be a road or bridge in whole or in part built with its county forces or entirely let to contract, but all costs associated are payable.

[69 O.S. § 662\(A\)](#)

County Built Bridge Criteria

County-built bridges using the County Bridge and Road Improvement Fund shall meet or exceed the following criteria:

[69 O.S. § 662\(B\)](#)

- The bridge has been built according to the current edition of the *County Bridge Standards Manual* or from field notes drawn by a registered professional engineer that provides the basic structural requirements to achieve a load rating of H. 23 tons or greater. Field notes may be handwritten specifications or sketches, which have been stamped or signed.
- The finished bridge shall achieve a 23-ton or greater rating. The rating criteria shall be determined by the National Bridge Inventory and approved by the Department of Transportation for bridges 20 feet or more in length.
- The subsurface foundation of the bridge shall meet the minimum guidelines established by using approved engineering methods, details of which shall be kept as shop notes.
- The finished bridge shall have a minimum roadway width of 24 feet.
- Materials used in the construction of the bridge shall meet or exceed the specifications for materials as specified in the current edition of the County Bridge Standards or certified in writing by the engineer or supplier.

Prior to the construction of the bridge, a county may request that construction supervision be provided by the Circuit Engineering District of which the county is a member to ensure quality control and quality assurance.

[69 O.S. § 662\(C\)](#)

Financing for Road and Bridge Construction and Maintenance

Purchasing and Bid Procedures

For information regarding purchasing procedures and bid procedures and requirements, refer to the *Purchasing Handbook for Oklahoma Counties* on the County Training Program website. Chapter Four deals with Purchasing Methods and Chapter Five contains information on the Public Competitive Bidding Act.

Funds Available

Federal, state, and tribal programs are available for counties to obtain road and bridge construction and maintenance money to supplement county road funds.

Table 14-1 shows funding sources for road and bridge construction and maintenance.

Federal Funds - Federal Highway Administration: Oversight by ODOT

Administrative Code
730:10-3-2

Every year the federal government sends money to each state to assist both the state and its counties with road construction in Oklahoma. The Oklahoma Department of Transportation (ODOT) administers the Federal Surface Transportation Program (STP) funds and provides an overall 28 million dollars per year for the county highway system. These federally funded projects must be led to construction by ODOT and must have the funds authorized to a project during the Federal Fiscal Year, October 1 – September 30, or risk losing their funds.

Twenty-two million dollars per year of STP funds are available for bridges, approximately 2.5 million dollars for inspection, and 19.5 million dollars for new construction or repairs. These 22 million dollars are allocated out to each county by the County Bridge factor developed by ODOT.

Approximately six million dollars of STP funds are available each year for road projects on a county's Major or Minor Collector System. Refer to <http://www.okladot.state.ok.us/> for collector maps. The OCCEDB Board has allocated these funds to CED's based on a pro-rata share of the number of counties within a CED versus the total number of counties. Each CED Board determines which projects receive this funding.

NOTE:

Contact the OCCEDB office for more details on STP funds.

Requirements

When a county uses federal aid, the project must meet federal, environmental, and R/W requirements. The project must meet minimum standards for width of roadway, width of shoulder, thickness of base, thickness of surface paving, and bridge standards. Go to <http://www.occedb.org>, for the current version of the *County Road Guidelines Manual*, policies, and procedures for the STP “road” program, and the Design Process Flow Chart.

State Funds: Oversight by ODOT County Improvements for Roads and Bridges (CIRB Funds)

Projects shall be considered and approved for inclusion in the five-year construction work plan annually by the Department of Transportation based on specific project evaluation criteria. These criteria shall generally consider factors including the ability of the county to effect the improvements through the utilization of other resources and funding mechanisms, the priority of the project as established by the CED, project feasibility and cost including the ability of the county to participate, existing phase of project development, anticipated safety and mobility benefits realized by the traveling public and commerce, and the extent the project will improve the overall level of service and longevity of the county transportation system in the area. This funding comes from a portion of the Motor Vehicle Collection tax.

69 O.S. § 507
Administrative Code
730:10-23-5

County Road Machinery and Equipment Revolving Fund

The Department of Transportation County Advisory Board (CAB) is made up of nine county commissioners selected by OCCEDB. One member is elected from each of the eight CEDs, and one member is elected at large by the other eight members.

69 O.S. § 302.1(A)

This board is authorized to use the County Road Machinery and Equipment Revolving Fund to purchase new or used road and bridge construction and maintenance machinery and equipment for lease or lease-purchase to counties only if requested to do so by a board of county commissioners or a Circuit Engineering District.

69 O.S. § 636.2

This board is authorized to develop criteria for the County Road Machinery and Equipment Revolving Fund, which includes establishing a maximum purchase allocation for participating counties and Circuit Engineering Districts.

69 O.S. § 302.1(B)(7)

State Funds: Oversight by the Counties

County Bridge and Road Improvement Funds (CBRI Funds)

The state also provides funds for county road construction and maintenance through the County Bridge and Road Improvement Act. This act provides a revolving fund for each county that enables counties to upgrade their road systems. This funding comes from portions of the gasoline, diesel, special fuel taxes, and the gross production tax on oil.

[69 O.S. § 657](#)

Priority of Funds

When a county receives County Bridge and Road Improvement funds, the county shall give priority to reconstructing, replacing, or closing those bridges in the county that are rated less than three tons or 15 tons or less for those bridges on school bus routes. Bridge and road replacement or reconstruction projects shall be selected by the individual boards of county commissioners and shall be based on a countywide assessment of bridge and road reconstruction and replacement needs.

[69 O.S. § 661\(A\)](#)

Apportionment of Funds

[69 O.S. § 661\(B\)](#)

Funds in the County Bridge and Road Improvement Fund shall be apportioned based on a formula developed by the Department of Transportation and approved by the Department of Transportation County Advisory Board. The formula shall be similar to that previously used for the distribution of County Bridge Improvement Program funds but shall also take into consideration the effects of terrain and traffic volume as related to county road improvement and maintenance costs. ODOT updates this formula, County Road Factor, on a yearly basis. The Oklahoma Tax Commission allocates monthly CBRI funds to counties. Statewide, the CBRI funds will average approximately 25 million per year.

Use of Funds

All consulting engineering contracts for services referred to for the CBRI Fund may be reviewed by ODOT except those contracts entered into by the county or circuit engineer. ODOT or the county or circuit engineer shall make findings on all contracts reviewed that the cost is reasonable and the firm involved is capable of performing the service within a reasonable period of time.

[69 O.S. § 665\(A\)](#)

The County Bridge and Road Improvement Fund's use is restricted to the following areas:

[69 O.S. § 665\(B\)](#)

- County bridge inspections, classifications, and evaluations, and county road inspections, classifications, and evaluations for federal and state purposes

- Matching federal or state funds, provided the applicable federal or state funds are available
- Project engineering costs
- Rights-of-way acquired for projects and the relocation of utilities from the rights-of-way so acquired
- Any cost or expense for administration, program management, and engineering, including the development of appropriate local road standards that shall apply only to those roads reconstructed, maintained, or otherwise constructed with CBRI Funds, or construction supervision necessarily incurred by the ODOT or CEDs in fulfilling their duties and responsibilities for this fund
- Any cost or expense related to a comprehensive plan for signing or inventory of signs on the county road system
- The expense and related costs of employing an engineer to assist a county or counties in carrying out the daily operations of road and bridge maintenance and construction, including the employment of a circuit engineer
- All costs associated with constructing a bituminous surface treatment or gravel roadway

Preserving and Advancing County Transportation Fund

The Preserving and Advancing County Transportation (PACT) Fund was created by House Bill 2758 (effective July 1, 2025). The bill amends 68 O.S. 1004 by adjusting the apportionment of revenue from the 5% gross production tax on natural gas. Under this amendment, the state general fund (GRF) allocation is reduced from 80% to 60%. The 20% reduction has been directed to the newly created PACT Fund.

[69 O.S. § 665](#)

Two thirds of the PACT will be placed into 44 counties' county highway funds yearly.

One third of the PACT will be used to repair or replace deficient or obsolete bridges on the County Major Collector System.

County Highway Funds

The board of county commissioners may authorize expenditures out of the county highway fund on county highways or state highways within their respective county including lighting thereof. This funding comes from portions of the statewide tax on gasoline, diesel, special fuel, and motor vehicle collection taxes. Other possible funding sources may be gross production taxes (if a county has oilfield activity) and countywide sales tax.

County highway funds may also be used to remove and dispose of storm debris and dead animal carcasses from county roads and rights-of-way.

Table 14-1. County Road and Bridge Funding Sources

Funding Source	Comments	Statute Reference
	Oversight by the Oklahoma Department of Transportation (ODOT)	
	State Funds	
County Improvements for Roads and Bridges (CIRB)	<p>Averages \$120 million per year, divided evenly between ODOT's eight Field Divisions</p> <p>Circuit Engineering Districts develop Five-Year Construction Plans</p> <p>Only contract projects let through ODOT</p>	69 O.S. § 507 Administrative Code 730:10-23-5
County Road Machinery and Equipment Revolving Fund	<p>Administered by the County Advisory Board (CAB)</p> <p>Averages \$6 million/year</p> <p>Contact Local Government Division, ODOT</p>	69 O.S. § 636.1 et seq 636.7
Industrial, Historic Site, and Lake Access Funds	<p>Two to three million dollars in each per year</p> <p>Can only be used on city streets and county roads</p> <p>Contact: Local Government Division, ODOT</p>	Administrative Code 730:10-1-14
	Federal Funds – Federal Highway Administration (FHWA)	FAST Act
Federal Bridge Funds		

Table 14-1. County Road and Bridge Funding Sources (Continued)

Funding Source	Comments	Statute Reference
Overall Funding Programs	Structures 20 feet or longer	
Surface Transportation Program (STP) Funds – Bridge Replacement	Suggested Focus: 50 sufficiency rating and functionally obsolete or structurally deficient Funding Limits: Limited to 19.5 million dollars per year	
Surface Transportation Program (STP) Funds – Bridge Rehabilitation	Suggested Focus: bridges between 50 and 80 sufficiency rating and functionally obsolete or structurally deficient Funding Limits: Part of the 19.5 million dollars limitation	
Surface Transportation Program (STP) Safety Bridge Inspection	Mandated by the FHWA on bridge length structures Funded with 2.5 million dollars per year in STP funds	
Surface Transportation Program (STP) Funds - Roadways	Road projects, grade, drain, and surface on county major and minor collectors Six million dollars per year	Administrative Code 730:10-3-2
Emergency Relief (ER) Funds		
Disaster funding on Major Collectors		

Table 14-1. County Road and Bridge Funding Sources (Continued)

Funding Source	Comments	Statute Reference
Oversight Directly by the Counties		
County Bridge and Road Improvement (CBRI) Funds	<p>In SFY 2020, apportionments totaled 29.9 million dollars placed into the counties CBRI funds. (105C account)</p> <p>County built, contract projects and maintenance on roads and/or bridges</p> <p>Sources of revenue are the gasoline and diesel tax, special fuel tax, and gross production tax on oil all disbursed directly by the Oklahoma Tax Commission.</p>	69 O.S. § 657
County Highway Fund	<p>Source of revenue are fuel taxes, gross production tax, and motor vehicle collections, all disbursed directly by the Oklahoma Tax Commission.</p> <p>In SFY 2020, apportionments totaled 283 million dollars into the counties' County Highway Funds</p>	68 O.S. § 500.6 68 O.S. § 500.7 47 O.S. § 1104 68 O.S. § 1004
County-wide sales/use tax for roads and bridges	In FY 2019, 29 counties generated 59 million dollars for roads and/or bridges.	
Oversight by the Oklahoma Cooperative Circuit Engineering Districts Board (OCCEDB)		
Emergency and Transportation Revolving ETR Fund	<p>15.4 million dollars statewide available for cash flow</p> <p>Must reimburse funds borrowed</p>	69 O.S. § 687.3
Circuit Engineering District Revolving Fund	<p>Generates approximately 4.8 million dollars per year (2015)</p> <p>Sources of revenue are the gasoline and diesel tax, special fuel tax, gross production tax on oil, ETR fund's interest earned, and the Solid waste Program administration fee.</p>	69 O.S. § 687.2

Table 14-1. County Road and Bridge Funding Sources (Continued)

Funding Source	Comments	Statute Reference
Solid Waste Program	Funds of \$655,000 are available each year from the Oklahoma Department of Environmental Quality. This program provides funding for chippers, chain saws, roll offs, and trash cops.	69 O.S. § 687.2
Oversight by the Federal Recognized Tribes		
Tribal Funds	Tag fees, other revenue sources, varies by tribe	
Federal Funds – Bureau of Indian Affairs (BIA)		FAST Act
Tribal Transportation Program (roads, bridges, planning, and safety projects)	The 562 Tribes in the U.S. will receive an estimated 12% increase in highway funding over the life of the FAST act.	Program Authorizations
Oversight by the Federal Energy Management Agency (FEMA)		
Disaster Funds for Minor Collectors and Local Roads		
Oversight by the Substate Planning Districts – Council of Governments (COG)		
Rural Economic Action Plan (REAP)	FY 2016 funding is 10.8 million	
Community Development Block Grant (CDBG)		
Other grants		
Oversight by the Natural Resources Conservation Services (NRCS)		
Programs and grants Emergency Watershed Protection Program	NRCS programs NRCS Emergency Watershed Protection Program	

Auctions

Counties can sell surplus items by executing a resolution declaring the equipment as surplus and taking the items to the auction.

Counties may conduct a countywide auction, use an internet auction, or participate in a CED auction.

19 O.S. § 339
19 O.S. §1 1505 (D)
19 O.S. § 421.2
19 O.S. § 421.1

County Auctions

Counties may make purchases and can sell county surplus equipment at a public auction.

A county is authorized to use a reverse auction bidding procedure for the purchase of goods or services.

Refer to the latest version of the *Purchasing Handbook for Oklahoma Counties* for more information on the purchase and sale of equipment at a public auction.

Circuit Engineering Auctions

Each year CEDs hold two state-wide county surplus equipment auctions, which allow counties to reduce surplus or gain needed equipment for construction and maintaining roads and other activities.

The auction company under contract to conduct the sale shall provide advertisements of surplus property consigned to sell at a Circuit Engineering District auction. Advertising shall be provided to attract the most potential buyers. Advertising media may include, but is not limited to sale flyers, newspapers, radio, television, and internet postings.

19 O.S. § 421.1(F)

Refer to *Chapter Thirteen, “Duties of the County Commissioner: Circuit Engineering Districts,”* for more information on auctions.

References

The following reference items can provide more information about county road and bridge construction and maintenance.

The National Association of County Engineers (NACE) *Handbook on Training for Road Department* provides the road department head with information on training crew foremen and their crews. A trainer's guide provides tips for the trainer of the foremen and crews.

The *Action Guide Series of Handbooks* published by NACE is the result of participation by over 100 county engineers. It discusses topics from cost records and budgets to subsurface soils exploration.

NACE has also published a Training Guide Series that may be very useful reference material for county commissioners:

1. *Handbook on Training for Road Department/Trainer's Guide*
2. *Blading Aggregate Surfaces*
3. *How to Talk and Communicate at the Same Time*
4. *Improving Traffic Maintenance*
5. *Maintaining Bridges After Inspection*
6. *Tips for Conserving the Environment and Energy*

This series can be purchased from the [Center for Local Government Technology \(CLGT\)](#).

CLGT can also answer questions and provide assistance.

This page is intentionally left blank.

Chapter Fifteen

Duties of the County Commissioner: Community Services

Community Service

Community services are programs that the county establishes to increase the quality of life for county residents. For example, some Oklahoma towns are too small to have their own fire departments. The county can establish a fire protection district to serve that small town and the area around it. The county can also coordinate with cities to provide joint services that the city or county could not provide alone, such as a county health department.

This chapter identifies community services in the county and provides information for county commissioners on providing these services to county residents.

Community Service Districts

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

A community service district includes the area that is served by the community service. For example, if citizens of a small town or area want to establish a fire protection district, they must present a map of the

area to be included in the district. Community service districts will not necessarily conform to county commissioners' districts.

Two types of community service districts are provided by Oklahoma law:

- Districts financed through millage tax levies
- Districts not financed through millage tax levies

Special Millage Districts

Districts financed through millage tax levies are called special millage districts. Special millage districts require a special election and must be approved by the voters in the proposed district area.

Oklahoma law allows for the following seven special millage districts.

Oklahoma Constitution
Article 10 § 9C
19 O.S. §§ 1704-1723

1. Emergency medical service districts

Emergency medical service districts provide ambulance service to rural areas. The board of county commissioners can call a special election, or ten percent of the registered voters in the area can present a signed petition to the board to call an election.

If the voters approve the emergency medical service district, they are also approving a tax levy not to exceed 3 mills to provide funds to support, organize, operate, and maintain the district.

Once the district is approved, the board of county commissioners creates a board of trustees, which has five members appointed by the board. This board of trustees can adopt rules and procedures and contract provisions necessary to provide emergency medical services.

2. Solid waste management districts

A solid waste management district provides landfills and trash collection for rural areas. A solid waste management district can be established in two ways:

a. 10% of the registered voters of the area must submit a signed petition asking the board of county commissioners to provide solid waste disposal services. The board can then call a special election.

Oklahoma Constitution,
Article 10 § 27A
27A O.S. §§ 2-10-101
2-10-103
2-10-201 et seq ~2-10-
205.1,
2-10-301 et seq ~2-10-
308.1,
2-10-401, 2-10-402,
2-10-701,
2-10-803, 2-10-804, 2-
10-805,
2-10-901~2-10-902

b. The Solid Waste Planning Board of the area (which is created by the board of county commissioners) can draw up an agreement stating the legal boundaries of the proposed district and recommend to the Board of Commissioners that they call an election.

2-10-803, 2-10-804,
2-10-805,
2-10-901-2-10-902

If the majority of the voters living in the area approve the solid waste management district, they also approve imposing a 3 mill tax levy to support the district. The district and the tax levy begin immediately after the election.

In addition to the tax levy, the new district may also need to finance itself in other ways:

- * The board can charge a user fee to persons who use the services provided by the district.
- * The district can issue bonds. These bonds must be of an amount such that an additional 3 mill levy of ad valorem tax (additional to the 3 mills mentioned above) will be sufficient to pay off the principal and interest.

Oklahoma
Constitution
Article 10 § 9D

The county can also call another special election for approval to issue bonds for the following purposes:

- * To acquire vehicles, equipment, and other necessary items
- * To purchase landfill sites
- * To finance construction landfills, transfer stations, or other facilities for solid waste management, disposal, and recycling

NOTE:

Any landfill that a county develops must comply with all Oklahoma Department of Health regulations.

- * To operate and maintain all of the above-listed items

The solid waste management committee governs the new solid waste management district.

3. Fire protection districts

Fire protection districts provide fire department services to rural areas. To establish a fire protection district, 25 % of the land titleholders outside of any city or town must present a signed petition to the board of county commissioners and request the board to call a special election. The land titleholders must also provide the board with a map of the proposed district and a bond to cover the special election costs.

19 O.S. §§ 901.1 et seq~901.61

The board must publicize for two weeks their intent to hold a special election in a newspaper with circulation in the area. The board must also hold a public hearing within twenty and not more than forty days after they receive the initial petition. If the board believes that the fire protection district is in the best interest of the area after the hearing, they must call an election in a newspaper of general circulation in the area.

19 O.S. § 901.2

19 O.S. § 901.3

19 O.S. § 901.4

19 O.S. § 901.5

If the voters approve the district, the board declares the area a fire protection district and establishes a board of directors for the district. The board of county commissioners must pass a “Resolution Providing Approval by the County Commissioners.” The board appoints three directors to serve until the next general election, at which time the voters will elect a new board of directors.

19 O.S. § 901.7

The board of directors of the district must develop a budget. After they determine the capital needs, the board of directors asks the county clerk to call an election to determine whether the district will issue bonds for the amount of capital investment needed.

If the voters approve the bonds, the board of county commissioners levies an assessment that is sufficient to pay the annual interest on the bonds and equal to the amount required to retire the bonds for each year.

19 O.S. § 901.19

In addition to issuing bonds, the new district can impose a tax levy to support itself. The board of county commissioners levies an annual assessment sufficient to cover the cost of operating the district, maintaining the fire department and its equipment, and paying the district employees’ salaries. This assessment cannot exceed seven mills on the dollar of the assessed value of the property in the district.

NOTE:

In this type of financial arrangement, all assessments legally levied by the district are a lien on the property until they are paid.

4. County health departments

A county health department provides health programs and health education in rural areas. Unlike other community service districts, the county health department is used and paid for by the entire county. The county board of health (Refer to [Chapter Fourteen, “Duties of the County Commissioner: County Offices, Boards, and Departments.”](#)) can decide, with the approval of the Oklahoma Commissioner of Health, to establish a county health department.

Oklahoma Constitution
Article 10 §9A

63 O.S. §§ 1-201 et
seq ~ 1-223

In addition to funds that the county excise board may appropriate, the county can hold an election to levy a property tax to provide funds for a county health department. If the voters approve the tax, the county imposes a tax levy of up to 2 ½ mills to support the district.

The county health board maintains the new county health department and the department operates under a medical director.

A county health department maintains a wide variety of health and safety programs, services, and facilities all authorized by law.

- * Disease prevention and control
- * Health education
- * Guidance/Counseling
- * Maternal and child health care, including schools
- * Health at work
- * Nutrition
- * Care for the chronically ill and the aged
- * Vital records and statistics
- * Mental health care
- * Day care centers
- * Nursing, convalescent, and rest home supervision

5. Health Districts (Multi-county health departments)
6. County hospitals

A county hospital provides hospital services for the county. Unlike other community service districts, a county hospital is used and paid for by the entire county. If a county wants to establish a county hospital, the board of county commissioners can call an election, either on its own or at the request of 20% of the voters in the area who present a signed petition to the board requesting an election.

[63 O.S. § 1-202](#)
[63 O.S. § 1-205](#)

[63 O.S. §§ 1-201 et seq ~ 1-223](#)

[63 O.S. § 1-205](#)

[19 O.S. § 781](#)

The board must publish notice of the election in two daily or weekly newspapers in the county before they can hold the election.

If the voters approve the county hospital, they also give the district the right to issue bonds and impose tax levies. The district can issue bonds to pay for purchasing a site and constructing the hospital. The law also allows for an additional levy of $\frac{1}{4}$ mill to pay for the care of county charity patients.

[19 O.S. § 784](#)
[19 O.S. § 786](#)

After the voters approve the new district, the board of county commissioners must either lease the building to a non-profit charitable organization or establish a Board of Control to manage the hospital. The Board of Control must present a financial statement to the commissioners at the end of each fiscal year; this statement certifies the tax levy they need to maintain the hospital. The Oklahoma Statutes define the powers and duties of the Board of Control.

[19 O.S. § 789](#)
[19 O.S. § 790.1](#)

7. Sewer improvement districts

A sewer improvement district provides a sewage treatment plant and sewer pipes to rural areas. If a county wants to establish a county sewer improvement district, 50 residents of the area in question or a majority of land titleholders must present a signed petition to the board of county commissioners, requesting them to call an election.

[19 O.S. §§ 871 et seq ~883](#)

Before the board can call an election, they must publicize their intent to hold a public hearing in a newspaper for ten days, and then hold the hearing. If after the public hearing, the board still feels the Sewer improvement district is in the best interests of the area, they must publicize the election in a newspaper for two weeks before the election.

If the voters approve a sewer improvement district, they also approve imposing a tax levy. The board can levy an annual assessment that will pay for the cost of the district's operation, repair, and maintenance. This assessment cannot exceed 10 mills.

[19 O.S. § 890](#)

The district can also call another election to determine whether they can issue bonds. If the voters approve the sale of bonds, the board must levy another annual assessment to retire the interest and principal of the bonds.

[19 O.S. § 884](#)

After the voters approve the sewer improvement district, the board of county commissioners must appoint a board of directors to maintain the district.

8. Rural road improvement districts

[19 O.S. § 874](#)

A rural road improvement district provides better roads for residents of rural areas. If a county wants to

establish a rural road improvement district, ten land titleholders located outside any corporate limits of a city or town can petition the board of county commissioners to call an election.

19 O.S. §§ 902.1 et seq ~902.19
19 O.S. § 902.2

Before the board can call an election, they must publicize their intent to hold a public hearing in a newspaper for two weeks, and then hold the hearing between 20 and 40 days after they received the initial petition. If after the public hearing, the board still feels that a rural road improvement district is in the best interests of the area, they must publicize the election in a newspaper for two weeks before the election. If voters of the area approve the new district, the board officially declares the area a rural road improvement district.

19 O.S. § 902.3
19 O.S. § 902.4
19 O.S. § 902.5

NOTE:

Counties can also establish a road improvement district without a millage levy. This road improvement district is discussed in the next section of this chapter.

After the voters approve the district, the district can call another election to determine whether or not they will issue bonds to cover the estimated amount for road improvements. The district pays these bonds and any other debts they incur with revenue from the ad valorem-taxed property of the district.

19 O.S. § 902.12
19 O.S. § 902.15

The board can also levy an assessment of 3 mills for the operating costs of the district.

19 O.S. § 902.16
19 O.S. § 902.6

When the board declares the area a rural road improvement district, they also must set a date for the first meeting of the property owners within the district. These property owners then elect nine directors from among themselves to form a board of directors to manage the district.

A county cannot establish a special millage district without holding an election for the people who live within the proposed district.

Special Districts without a Millage Levy

The Oklahoma Statutes provide for two other types of districts. These districts do not use property taxes for support. The people who benefit from the services pay for them.

1. Road improvement districts

19 O.S. § 1230

Similar to many special millage districts, the Oklahoma Statutes provide two ways for the board of county commissioners to call an election for a road improvement district. The first involves only the board, and the second requires a petition.

- If the board determines a need for a road improvement district, they must publicize for two

weeks their intent to form one. During the two weeks, titleholders can file protests. If more than 40% of the titleholders file protests within 15 days of the last publication date, the Board cannot form the district. If less than 40% of the titleholders file protests, the board must hold a public hearing. After the hearing, titleholders have 15 more days to protest. If they do not, the board can begin forming the road improvement district.

[19 O.S. § 1234](#)
[19 O.S. § 1235](#)
[19 O.S. § 1236](#)

- 60% of the recorded titleholders of the area in question must petition for a road improvement district. Their petition must contain the following information:
 - A list of titleholders
 - A plat of the area showing each parcel affected

The preliminary plans, specifications, and estimated cost of the road construction

- Upon receiving the petition, the board must pass a resolution stating their intent to establish the district and begin the proposed project. Titleholders then have 15 days to file protests. If no valid protests are filed, the board can begin forming the road improvement district.

[19 O.S. § 1236](#)

The board must follow certain steps to form the district:

- a. They must pass a resolution that states the following information:
 - No valid protests were filed.
 - They affirm that they intend to proceed with the project.
 - They request that the engineer submit detailed plans, specifications, and cost estimates.
- b. Then, they must pass a resolution, within six months of the date on which the titleholders filed the original petition, which encompasses the following statements:
 - They accept the engineer's plans.
 - They require the contractor to execute a bond to ensure completion of the project and protect the county and all titleholders from any loss or damage.
 - They require a maintenance bond against any failure due to defective workmanship or material for not less than one year.

[19 O.S. § 1238](#)

- They direct the county clerk or the purchasing agent to advertise for sealed bids.
- c. After the required time, the board must open the bids and select the lowest and best bid. That bid cannot exceed the amount of the final estimate. The board cannot award the contract until the bonds mentioned above are approved. [19 O.S. § 1239](#)
- d. Within ten days after the contractor or crew completes the project and determines the final cost, the board, by resolution, must direct the county assessor to appraise and apportion the cost to the various titleholders. [19 O.S. § 1240](#)

Within ten days after the county assessor completes the assessment roll, the titleholders can file protests. The board reviews any protests and makes a ruling on their validity. [19 O.S. § 1242](#)

Titleholders must pay their assessments in ten annual installments with an interest rate not to exceed 13% per annum. The board must levy these assessments by resolution. This resolution must allow titleholders to pay their entire assessment within 30 days without interest. [19 O.S. § 1247](#)

2. Rural water, sewer, gas, and solid waste management districts

The Oklahoma Statutes allow counties to form rural water districts, rural sewer districts, rural gas districts, and rural solid waste management districts to provide rural areas with better water supplies, gas distribution facilities, sewage disposal facilities, and solid waste management systems. If a county wants to establish one or more of these districts, at least two landowners must petition the board of county commissioners. The board then schedules a public hearing. The hearing must be publicized for two weeks. If after the hearing the Board believes that the area needs one or more of these districts, they can declare the area a rural water, sewer, gas, or solid waste management district.

After the district is formed, the property owners within the area meet and elect from among themselves a board of directors to manage the new services. This board must have nine members. [82 O.S. § 1324.7](#)

The new district will support itself through user fees. Each person who uses the new services must pay a share of the operating costs and other basic financial needs of the services. The district has no power to levy any taxes or make assessments on any property. [82 O.S. § 1324.10](#) [82 O.S. § 1324.12](#)

Emergency Medical Service Coverage

Each county of this state with a population of five hundred thousand (500,000) people or less according to the last Federal Decennial Census shall present to the State Department of Health an emergency medical services plan. The plan for each county shall be developed by the Emergency Response Systems Development Advisory Council of the

[19 O.S. § 1203](#)

[19 O.S. § 1240](#)

[19 O.S. § 1242](#)

[19 O.S. § 1247](#)

[82 O.S. §§ 1324.1~1324.30](#)

[82 O.S. § 1324.3](#)

[82 O.S. § 1324.4](#)

[82 O.S. § 1324.5](#)

[82 O.S. § 1324.6](#)

[82 O.S. § 1324.9](#)

[82 O.S. § 1324.16](#)

[82 O.S. § 1324.7](#)

[82 O.S. § 1324.10](#)

[82 O.S. § 1324.12](#)

State Department of Health and each county emergency services advisory board which shall be comprised of the county commissioners of each county or their designees. The following items should be included in the plan:

- Address funding issues;
- Ensure countywide emergency medical services coverage; and
- Address county boundaries to ensure 9-1-1 operators can provide quick responses.

County Libraries

[63 O.S. § 1-223](#)

[65 O.S. § 4-201](#)

[65 O.S. § 4-202](#)

[65 O.S. § 4-203](#)

[65 O.S. § 4-205](#)

The Oklahoma Statutes permit the county excise board to authorize an annual levy of up to one-half of one mill on all taxable property in addition to other levies to establish, extend, operate, and maintain a county circulating library. If a county has less than 15,000 persons, the board of county commissioners has the authority to use these funds in cooperation with any city library to form a joint county and city library.

Care of the Indigent

The Oklahoma Statutes designate the board of county commissioners as overseers of the indigent. Every county is mandated to relieve and support all indigent persons who lawfully reside in that county. In counties with a population of over 200,000, the board can set up a department to provide services to the indigent and hire a director.

[56 O.S. § 31](#)

[56 O.S. § 32](#)

[56 O.S. § 32.1](#)

[56 O.S. § 32.2](#)

The board of any county can establish an indigent care facility by purchasing land, and/or erecting, renting, or improving buildings. It can also solicit proposals from outside sources for indigent care.

[56 O.S. § 33](#)

[56 O.S. § 34](#)

[56 O.S. § 54](#)

The board of county commissioners is responsible for granting temporary relief for persons who are ill or in distress who do not have money to pay for care. The board is responsible for providing burial services for any person who dies within the county who does not have money or means to pay for funeral expenses.

City-county health department or county pharmacies may receive unused prescription drugs from nursing facilities for distribution to the medically indigent. Counties may also provide money for medicine.

[59 O.S. § 367.3](#)

Flood Plain Management

The board of county commissioners is authorized by statute to establish floodplain boards for their counties, which may adopt, administer, and enforce floodplain management regulations.

[82 O.S. §§ 1604 et seq~1618](#)

Federal Aid with Community Services

The following websites are good sources for information about federal aid possibilities for county governments.

Catalog of Federal Domestic Assistance

The [Catalog of Federal Domestic Assistance \(CFDA\)](#) provides a full listing of all federal programs available to state and local governments and federally recognized Indian tribal governments. The website contains detailed program descriptions for 2,301 federal assistance programs, including those from these top five issuing agencies.

- Department of Health and Human Sciences
- Department of the Interior
- Department of Agriculture
- Department of Justice
- Department of Education

Grant Funding Information

The website www.Grants.gov contains data on funding opportunities for local governments. It also provides the following information:

- Applicant eligibility and requirements
- Instructions for applying for grants including a training video that walks applicants through each step of the application process
- Grantors
- Outreach and support

This website also contains grant forms and instructions.

Community Services Assistance

Oklahoma Cooperative Extension Service

The [Cooperative Extension Service](#) can provide information to the board of county commissioners about

many rural development programs, including the following examples:

- Economic development, including community assessments and strategic planning
- Broadband access and use
- Entrepreneurship
- Customer service
- Food and agricultural products
- Infrastructure and community services, including community health, needs assessment, waste management, and housing issues
- Leadership development and civic engagement
- Local government, including county officials training and technical assistance (the County Training Program at Oklahoma State University)

The OCES can provide information on how a county could establish these programs, how much they would cost, how much revenue they might provide, and other helpful information.

Center for Local Government Technology

The [Center for Local Government Technology \(CLGT\)](#), an outreach function of the College of Engineering, Architecture, and Technology (CEAT) at Oklahoma State University provides training, technical assistance, and local government advocacy for county commissioners through several programs.

- The Local Technical Assistance Program (LTAP), an outreach function of the College of Engineering, Architecture, and Technology (CEAT) at Oklahoma State University, provides classes that relate to the maintenance, construction, and planning of transportation systems. LTAP's core curriculum, the Roads Scholar Program, provides 120 hours of instruction that directly relates to the county commissioner, county road superintendents, and county road worker's duties and responsibilities. LTAP also offers technical assistance on transportation-related issues and can access CEAT resources when necessary.
- Working directly with LTAP is the Transportation Intern Program (TIP). TIP places students from transportation-related degree programs in paid summer internships. Several of the interns over the years have worked directly for county road districts or indirectly for them through the

Circuit Engineering Districts. Each winter, county governments are asked to submit applications to host an intern for the summer.

- The Tribal Technical Assistance Program (TTAP) provides training and technical assistance to the Oklahoma tribal transportation departments with which many county governments work directly. As a result, often TTAP is involved in county transportation issues.
- The Rural Transit Assistance Program (RTAP) provides training, technical assistance, and oversite functions to the rural transit systems located in many Oklahoma counties.

Oklahoma Association of Regional Councils

Eleven regional councils exist in Oklahoma through the Oklahoma Association of Regional Councils. The following services and programs are examples of assistance that may be provided by these councils:

- Supportive Services
- Resource Conservation and Development
- Community and Economic Development
- Workforce Development
- Resource Management
- Public Safety and Analysis
- Environmental Services

Development Acts

Several development acts have been created by statute to provide for various types of development in certain areas. These acts usually offer certain incentives and exemptions, for example, taxation exemptions.

The Oklahoma Housing Reinvestment Program Act

The purpose of the Oklahoma Housing Reinvestment Program Act is to encourage reinvestment in housing in those areas for which a demonstrated need for housing exists, but the need is not met through existing public and private efforts.

[62 O.S. § 881](#)
[62 O.S. § 883](#)
[62 O.S. § 884](#)
[62 O.S. § 886](#)

A municipality or county may provide an exemption from ad valorem taxes in a housing reinvestment district under certain conditions.

The Oklahoma Rural Housing Incentive District Act

The purpose of the Oklahoma Rural Housing Reinvestment Act is to encourage the development and renovation of housing in rural municipalities and counties. These districts may only be created in a municipality or county with a population of less than 300,000 and in which the percentage change in population is less than the national average.

62 O.S. §§ 870 et seq ~880

The Local Development Act

The Local Development Act provides for taxation exemptions and incentives for the planning, financing, and development, and redevelopment within certain areas of the state.

62 O.S. §§ 652 et seq ~664

Other Sources

In addition to the programs listed above, assistance from other sources is also available:

- State Fire Marshall's Office
- Oklahoma State University Fire Training Department
- Oklahoma Department of Health, Emergency Medical Services
- State Highway Department, Highway Safety Program
- Oklahoma Trauma Research Society
- Oklahoma Department of Health, Environmental Health Services
- Oklahoma Department of Industrial Development
- Physician Placement Office, Oklahoma College of Osteopathic Medicine
- Office of Physician Placement, University of Oklahoma Medical School
- Oklahoma Career Technology Centers
- Rural Development, USDA
- Business Assistance Centers for Oklahoma

Chapter Sixteen

Duties of the County Commissioner: County Offices, Boards, and Departments

One of the responsibilities of the board of county commissioners is to establish personnel policies for county employees. Therefore, the board needs to understand the organization and duties and responsibilities of all county offices and county boards and departments. This chapter explains the county commissioners' tasks and responsibilities in working with these entities.

19 O.S. § 339(10)

Many of these duties are discussed in greater detail in other chapters in this handbook. Please refer to [Chapter One, “County Government in Oklahoma,”](#) and [Chapter Three, “The County Budget Process,”](#) for more information on county offices, boards, and departments. [Table 16-1](#) shows the county commissioners' role related to county officers and county boards and departments.

[Chapter Ten, “Duties of the County Commissioner: County Administration,”](#) explains the county commissioners' duties and responsibilities for personnel policies and other county management.

The County Board System

The Board of County Commissioners

The board of county commissioners meets and holds sessions to transact business on the first Monday of each month. The meetings are held in the county courthouse, at the county seat, and this board may remain in session for as long as the public business requires.

19 O.S. § 326

The board must give notice in writing by December 15 of each calendar year of the schedule showing the date, time, and place of their regularly scheduled meetings for the following calendar year to the Secretary of State.

25 O.S. § 311

Please refer to [Chapter Eight, “Duties of the County Commissioner: Meetings,”](#) for more information on holding public meetings.

The board of county commissioners is involved in some way with almost all other county boards and departments. The board must approve estimates of need and apportion funds to many county boards and departments. The board also appoints members on many of the county boards and departments. The county commissioners themselves are sometimes members of various other boards.

[Table 16-1](#) contains information regarding the relationship of county commissioners to county officers and county boards and departments.

Table 16-1. Relationships of County Commissioners to County Offices and County Boards and Departments

Office, Board, or Department	Board of County Commissioners Role	Statute Reference
Board of Control of Hospital	Appoints board members	19 O.S. § 789
Board of Tax Roll Corrections	Chairman of board of county commissioners is chairman.	68 O.S. § 2871(B)
Circuit Engineering Districts (CED) Board	Partner with other counties to form CED, serve on board	69 O.S. § 687.1
City/County Parks and Recreation Department	May contract with city to form department.	11 O.S. § 33-103
Community Sentencing Planning Council	Appoints member of board of county commissioners to council	22 O.S. § 988.5
County Assessor	Receives monthly Report Chairman of Board of Tax Roll Corrections	68 O.S. §§ 2814, 2815
County Board of Equalization	Appoints one member	68 O.S. §§ 2861, 2862, 2863
County Board of Health	Board of county commissioners appoints two or four members	63 O.S. §§ 1-201, 1-105e, 1-105f, 1-106.1
County Board of Public Welfare	Provides office space.	56 O.S. § 189a
County Emergency Management Program	Appoints director	63 O.S. §§ 683.11, 683.12

**Table 16-1. Relationships of County Commissioners to
County Offices and County Boards and Departments (Continued)**

Office, Board, or Department	Board of County Commissioners Role	Statute Reference
County Clerk	Clerk serves as secretary to the board of county commissioners	19 O.S. §§ 250, 284, 286
County Court Clerk	Receives regular reports	12 O.S. §§ 22, 24, 29
County Election Board	Receives report from the secretary to the county election board not less than 35 days prior to an election. Not less than 15 days prior to an election, sends funds for election.	11 O.S. § 33-103
County Engineer	Hires and employs	69 O.S. § 624
County Excise Board	Same members as county equalization board. Board of county commissioners appoints one member.	68 O.S. §§ 3005.1, 3006, 3007
County Extension Office	Works with Oklahoma State University	70 O.S. § 3418
County Law Library	Provides funding and space	20 O.S. § 1208
County Library Commission	Appoints members	65 O.S. § 154
County Public Defender	Appoints defender	19 O.S. § 137.2
County Retirement Board	Appoints members	19 O.S. § 952.1

**Table 16-1. Relationships of County Commissioners to
County Offices and County Boards and Departments (Continued)**

Office, Board, or Department	Board of County Commissioners Role	Statute Reference
County Sheriff	Receives monthly reports	19 O.S. §§ 513, 514, 516, 526, 545
County Treasurer	Delivers signed warrants to the county treasurer and receives financial statements	19 O.S. §§ 623, 624, 625
District Attorney	Provides office space to D.A. Uses as legal counsel	19 O.S. §§ 215.1, 215.4
Fair Board	Appoints members if vacancy occurs	2 O.S §§ 15-51, 15-52, 15-111
Flood Plain Management Board	Initiates board, appoints members	82 O.S. § 1604
Local Emergency Planning Council (LEPC)	Creates council and appoints members	27A O.S. §§ 4-2-102, 4-2-103
Planning Commission	Creates the Planning Commission by resolution; appoints members	19 O.S. §§ 865.52, 865.53, 865.69
911 Board	Initiates board, supplies service in designated area, oversees operations of 911 system and funds	63 O.S. § 2814
Trust Boards	Appoints board members	60 O.S §178.

County Excise Board

General

The county excise board meets at the county seat on the first Monday of July each year to organize and elects a chairman and vice-chairman to perform excise duties for that fiscal year. The county clerk serves as secretary to the county excise board and complies with public notices and publication of proceedings as required by law. Please refer to [Chapter Eight, “Duties of the County Commissioner: Meetings,”](#) for more information on notices.

[68 O.S. § 3006](#)

Holidays for County Offices

The county commissioners and members of the county excise board of each county shall designate and publish between the 1st and 20th of January each year which holidays the county offices will be closed.

[19 O.S. § 350](#)

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.

[68 O.S. § 2867](#)

Budgets

Annually, the county excise board provides an estimate of anticipated revenues to county officers and meets with each officer before July 1 each year to discuss personnel needs for the next fiscal year.

The board of county commissioners, the governing bodies of cities and towns, and the governing boards of each school district submit an “estimate of needs” for their respective units of government to the county excise board. This board examines these estimates, makes temporary appropriations (except in budget board counties), 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 Office of the State Auditor and Inspector. One copy is kept on file in the county clerk’s office.

[19 O.S. §§ 180.65\(E\)](#)
[68 O.S. § 3007](#)

In counties with budget boards, the budget process is handled differently. Duties of county offices related to the budget process are discussed in detail in [Chapter Three, “The County Budget Process.”](#)

[68 O.S. § 3022](#)

Training

Each member of the county excise board is required to successfully complete a course of instruction of at least six hours within 12 months of appointment and three hours of instruction per year thereafter. Failure to comply means removal from office.

The course of instruction shall include the duties and responsibilities of the county excise board, including duties and responsibilities related to authorized millage rates imposed by local taxing jurisdictions, and the course shall be offered by or approved by the County Training Program at Oklahoma State University Cooperative Extension Service.

[68 O.S. § 3006 \(C\)](#)

County excise board members cannot miss more than three meetings each year.

Property Valuations

Notice of Increase in Valuation

Whenever the county assessor increases the fair value of property reported by the owner, or the fair cash value of real property from the preceding year, a change in valuation notice must be mailed to the owner. The change in valuation notice must include the following information:

- Fair cash value for the preceding and current years
- Assessment rate for the preceding and current years
- Assessed value for the preceding and current years

[68 O.S. § 2876](#)

Protests (Written Complaints)

Taxpayers may file a written complaint with the county assessor specifying objections to the county assessor's actions. To be a valid protest, the taxpayer's written complaint must be filed within the following timeframe:

- Within 20 working days from the mailing date of the notice of an increase in assessed valuation, a written complaint must be filed with the county assessor.
- By the first Monday in May for a real property assessment not increased above the previous year, a written complaint must be filed with the county assessor.

- By the first Monday in May for personal property added by the county assessor, a written complaint must be filed with the county assessor.

[68 O.S. § 2877](#)

Any complaint must be made on a form prescribed by the Oklahoma Tax Commission.

The county assessor has to schedule an informal hearing with the taxpayer to hear the protest. The county assessor has five working days after the hearing to make a final decision on whether an adjustment should be made and send a written notice to the taxpayer.

The county clerk is required to prepare and maintain a record of the hearing and record all complaints, decisions, and orders of this board. This information becomes part of the record of any case that is appealed to the district court.

[68 O.S. § 2880.1](#)

Appeals of County Assessor's Determinations

If the taxpayer is not satisfied with the county assessor's determination, the taxpayer has ten working days to file an appeal with the county board of equalization. The appeal is filed with the county clerk as secretary of the board on a form prescribed by the Oklahoma Tax Commission. One copy of the form is mailed or delivered to the county assessor, and one copy is mailed or delivered to the county board of equalization.

[68 O.S. § 2876](#)

Hearings of County Board of Equalization

The county board of equalization sets a hearing date upon receiving an appeal from action by the county assessor. When hearing an appeal, this board can perform the following actions:

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

The county clerk is required to prepare and maintain a record of any hearing and record all complaints, decisions, and orders of this board. This information becomes part of the record of any case that is appealed to the district court. (See appeals of county board of equalization determinations below.)

[68 O.S. § 2880.1](#)

County Board of Equalization

Overview

68 O.S. § 2861

The county board of equalization has three members appointed in the following manner:

- One member is appointed by the Oklahoma Tax Commission.
- One member is appointed by the board of county commissioners.
- One member is appointed by the district judge(s).

The tenure of the county board of equalization must be the same as that of the first and third county commissioners' districts. Not more than one member can live in one county commissioner's district.

68 O.S. § 2863

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.

68 O.S. § 2861

Training

68 O.S. § 2862

Each member of the county board of equalization must successfully complete six hours of training developed by the [Center for Local Government Technology](#) at Oklahoma State University. County board of equalization members to successfully complete the course within 12 months of the date when the member was appointed and complete three hours per year thereafter. Failure to complete this training will result in forfeiture of the office. The vacancy must be filled in the manner provided by law.

Board of equalization members cannot miss more than three meetings each year.

Sessions

The session period for a county board of equalization varies according to the assessed valuation of the county. [Table 16-2](#) shows the session periods related to assessed valuation.

[68 O.S. § 2863](#)

Table 16-2. County Board of Equalization Session Periods Related to County Assessed Valuation

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

[68 O.S. § 2863\(A\)](#)

Regular Session Duties

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, may schedule the meetings.

[68 O.S. § 2863](#)

The county board of equalization equalizes, corrects, and adjusts the assessment roll during a regular session. The county assessor is required to have the assessment roll before this board by the fourth Monday in April. This board acts as a quasi-judicial body during the regular session to hear and settle protests from taxpayers. The board's specific duties and authorities include the following items:

- To equalize, correct, and adjust the assessed valuation of real property by raising or lowering the property's valuation of any taxpayer to conform to the fair cash value of the property, as defined by law.
- To add an omitted property
- To cancel assessments of property not taxable
- To hear all grievances and protests filed with the board's secretary
- To review all homestead exemption applications

Special Sessions

A special session is permitted if the county board of equalization determines that the number of protests filed is more than can be heard or settled during the regular session. No business can be carried out during the special session other than hearing or settling protests.

[68 O.S. § 2863](#)

Duties

In addition to the specific duties and authorities listed above, each county board of equalization must also cooperate with and assist the county assessor in performing the duties imposed on the county assessor by the statutes: to ensure that the required records are accurately prepared and maintained and that they agree with the assessed valuations of the county's real property.

After the records have been prepared and the assessed valuations adjusted, the county board of equalization must not raise or lower the assessed valuation of any parcel or tract of real estate without 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 any changes if those changes are inconsistent with the equalized value of other similar property in the county.

[68 O.S. § 2863\(C\)](#)

Appeals of County Board of Equalization Determinations

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 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.

[68 O.S. § 2877](#)

The secretary of the board shall fix the dates of the hearings provided for in this section in such a manner as to ensure that the board can hear all complaints within the time provided for by law. In any county with a population of less than 300,000, the county board of equalization shall provide at least three dates on which a taxpayer may personally appear and make a presentation of evidence. At least ten days shall intervene between each such date. No final determination regarding valuation protests shall be made by a county board of equalization until the taxpayer shall have failed to appear for all three such dates.

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 and determine 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-chairman, and the county assessor. The county clerk serves as secretary and is a nonvoting member of this board.

[68 O.S. § 2871\(B\)](#)

Any taxpayer or the county assessor has the right to appeal any decision made by the Board of Tax Roll Corrections to the district court. Notice of appeal must be served to the county clerk, as secretary of the Board of Tax Roll Corrections, and a copy served to the county assessor. The appeal must be filed in the district court within 15 days of the date the order of the Board of Tax Roll Corrections was mailed to the taxpayer.

[68 O.S. § 2871\(H\)](#)

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

[68 O.S. § 2871\(C\)](#)

Assessment Errors

- Any personal or real property assessed to any person, firm, or corporation not owning or claiming not to own the property
- The same property, whether real or personal, assessed more than once for the taxes of the same year
- Property, whether real or personal, is 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 (location) in the county, did not exist or had been erroneously placed
- Any property subject to taxation as of January 1 of any year, that was thereafter acquired by conveyance of title (including tax title), by the county, or any city, town, or school district
- Regarding personal property tax, if there is an error in the name of the person assessed or, regarding real property, the record owner at the time of assessment desires that their name is entered in lieu of whatever other name may have been entered as the owner on the roll.
- Lands or lots erroneously described in any manner

Exemption Errors

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

Transcription Errors

Any error in transcribing from the county assessor's permanent survey record to the assessment rolls either as to area or value of lands or lots or as to improvements

Tax Levy Errors

Any error in the tax extended against the valuation entered on the tax rolls, whether by erroneous computation or otherwise

Valuation Errors

- Any valuations assessed and entered on the tax rolls that are at variance with the valuation finally equalized
- Any valuations returned for assessment and not increased by the county assessor that has been entered on the assessment rolls for equalization that is at the difference with the value returned, or in the event of increase by either the county assessor or the county board of equalization and no notice was sent

Offer of proof or failure to receive notice may not be heard.

Certificate of Error

When the Board of Tax Roll Corrections rules an error has been made, the county clerk issues a certificate of error according to the following guidelines:

- For a tax increase

A certificate of error is issued to the county assessor to certify the increase to the county treasurer.

- For no taxes due

A certificate of error that shows the amount or other effect is issued to the county treasurer to enter such correction on the tax roll.

- For a tax decrease

A certificate of error is issued to the county treasurer to decrease the amount of the tax charged and enter a credit in lieu of cash for the amount of the decrease.

County Extension Office

70 O.S. § 3418
1984 AG 103

The County Extension Office provides assistance and advice for county residents as described in [Chapter One](#), [“County Government in Oklahoma.”](#) According to the Oklahoma Statutes, the board of county commissioners shall enter into a contract with the [Oklahoma Cooperative Extension Service](#) (OCES) at Oklahoma State University to provide agricultural, rural development, family, and youth services.

Current county OCES contracts typically contain the following eight provisions:

1. The board of county commissioners agrees to provide adequate financial support to the OSU Cooperative Extension program as required by the Oklahoma Statutes in the amounts and for the purposes set forth in the budget.
 - These funds are to be disbursed upon claims submitted by the county extension director and approved by the county commissioners.
2. The board of county commissioners, at its own expense, agrees to provide adequate office space and utilities for the OSU Cooperative Extension personnel, unless adequate, free office space and utilities for such Cooperative Extension personnel are available in federal or other rent-free building space within the county.

3. OSU agrees to select Cooperative Extension educators, who are well qualified by virtue of their technical training; experience; and ability to communicate, to perform the prescribed duties of Cooperative Extension Educators. OSU further agrees to provide a highly qualified staff of subject-matter specialists, dependent on available funding, to assist in planning; carrying out; and evaluating County Extension education programs and to select and employ sufficient secretarial staff to support such educators and specialists.
4. The parties agree that Cooperative Extension personnel are required to perform travel as a part of their normal duties.
 - The reimbursement of said travel is to be governed by the official travel regulations of the Oklahoma Cooperative Extension Service.
5. The parties agree that they will comply with the Equal Opportunity Program of the Oklahoma Cooperative Extension Service as approved by the president of Oklahoma State University and the secretary for the United States Department of Agriculture.
6. The parties acknowledge and agree that Extension employees assigned to the county are employees of OSU, subject to the direction and control of OSU. OSU agrees to provide personnel supervision, in-service education, and program guidance.
7. The parties agree that the policies of the United States Department of Agriculture and the Oklahoma State University governing partisan political activities of Cooperative Extension employees will be strictly enforced at all times.
8. The parties agree that the policies established by the Oklahoma State University Cooperative Extension Service will apply in granting annual, sick, and academic related and military leave for Extension personnel and that Cooperative Extension office hours and holidays will be governed by the policies established by the Oklahoma State University Cooperative Extension Service.

In summary, federal and state laws provide for funding personnel and programs through a cooperative agreement with USDA, OSU, state government, and county government. Dependent on sufficient funding, Extension plans to support one educator and one administrative support position per county from state and federal funds. Some county governments or alternative funding sources may be able to support additional positions and programming. For instance, Extension staff may differ from county to county due to grants, contracts, or other funding received for particular programs. Extension's future commitment to county staffing is dependent on federal, state, and county funding.

County Board of Health

[63 O.S. §§ 1-201, 1-210](#)

Every county in Oklahoma has the option to establish a county board of health. This board provides programs, services, and facilities in the interest of public health and safety. A county board of health has the authority to perform the following activities:

- Maintain a county health department
- Establish a district or cooperative department of health with surrounding health boards
- Adopt regulations consistent with the laws of the State Board of Health

The county board of health has five members. The following entities appoint the indicated individuals as mandated by the Oklahoma Statutes:

- The board of county commissioners appoints one member with an MD or DO.
- The board of county commissioners appoints one county commissioner or another appointee.
- The district judge appoints one member with a school administrator's certificate.
- The State Commissioner of Health appoints two members.

Department of Health or Superintendent of Health

[63 O.S. §§ 1-203, 1-204](#)

The county board of health has the option to form a county health department, which operates under a medical director. If the board does not form a county health department, the State Commissioner of Health appoints a county superintendent of health.

City-County Board of Health

[63 O.S. § 1-214](#)

If a county has a population over 225,000 and a city with a population over 150,000, the board of county commissioners and the governing body of the city can agree to form a joint city-county board of health. This board has the same duties as the county department of health.

Membership

The city-county board of health has five members. The city council or commission of the city involved appoints five members, and the board of county commissioners appoints four members.

Board of County Commissioners' Role

[63 O.S. §§ 1-209, 1-213](#)

If a county forms a city-county board of health, the board of county commissioners must take over some of the duties of the county board of health. The city-county board recommends regulations to the board of

county commissioners. The Oklahoma Statutes then require the board to enforce all of the recommended rules that they deem reasonable and consistent with the State Board of Health's laws.

City/County Parks and Recreation Department

Under the 1965 City-County Park and Recreation Act of Oklahoma, a densely populated county may contract with a city to establish and operate a recreation system. The county must not contain a city with a population of less than 1000.

[19 O.S. § 934](#)

County Engineer

Under the following conditions, the Oklahoma Statutes require the board of county commissioners to request an engineer or the [Oklahoma Department of Transportation \(ODOT\)](#) to prepare engineering specifications for the project. The state withholds any road funds from any county that does not employ an engineer or use an engineering consultant.

[69 O.S. § 633](#)

[69 O.S. § 624\(E\)](#)

- When any culvert or bridge is to be constructed at an estimated cost of Three Hundred Thousand Dollars (\$300,000.00).
- When any culvert or bridge is to be reconstructed at an estimated cost of Three Hundred Thousand Dollars (\$300,000.00).
- When a grade-and-drainage project is to be developed, or reconstructed, replaced, or repaired at an estimated cost of Eight Hundred Thousand Dollars (\$800,000.00).

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

Duties

A county engineer, engineering consultant, shared engineer (from Circuit Engineering District), or ODOT perform the following activities:

- Advise and assist in providing solutions to specific problem areas
- Provide guidance and make recommendations on procedures, methods, and materials regarding roads, culverts, or bridges

- Assist in estimating overall job costs 69 O.S. § 687.1
- Be available in emergencies where engineering evaluation and judgment is necessary
- Inspect road and bridge conditions and prepare necessary reports of findings and recommendations 69 O.S. § 624
- Prepare engineering plans and specifications
- Perform other such reasonable engineering functions that the Oklahoma Statutes prescribe 69 O.S. § 626

County Engineers and Consultants

Counties have the option to hire a County Engineer as a county employee or use an engineering consultant on a job-to-job basis. Because some counties do a large amount of roadwork, they find it more convenient to employ a County Engineer as a full or part-time county employee. Other counties prefer to use engineering consultants when they need them. If a county cannot afford to hire an engineer or use an engineering consultant, the Oklahoma Statutes allow two to ten counties to hire a County Engineer or engineering consultant and share the cost. Counties can also share an engineer from their Circuit Engineering District.

69 O.S. § 624

Oklahoma Department of Transportation

If a county cannot afford to employ a full or part-time engineer or hire an engineering consultant, even by sharing the cost with other counties, the county can request that ODOT provide engineering services free of charge. However, ODOT cannot act as a full-time engineer in charge of all county road activities.

69 O.S. § 624

If the necessary engineering specifications require an engineer to visit a site, the county can work with one of ODOT's Field Divisions. ODOT has field offices throughout the state. If a county needs ODOT to visit the site on a project, a County Road Engineer from one of ODOT's field offices can take over the engineering tasks.

County Board of Public Welfare

The County Board of Public Welfare is the local agent of the Oklahoma Department of Public Welfare, the department that administers state and federal assistance to the needy in Oklahoma.

56 O.S. § 164

Membership

The State Welfare Commission appoints three, five, or seven members. No member can be an elected official or candidate and all serve without compensation.

County Commissioner's Role

[56 O.S. § 31](#)

The board of county commissioners provides the office quarters for the County Board of Public Welfare. The Board is also the official overseer of the poor and must take any lawful and necessary measures to assist the eligible poor in the county.

County Election Board

Not less than thirty-five days before an election authorized by the county, the secretary of the county election board sends the following information to the board of county commissioners:

- An itemized estimate of the number of precinct inspectors, judges, clerks, and absentee voting board members necessary for the election
- An estimate of the compensation and employer's share of any benefits to be provided to each precinct inspector, judge, clerk, and absentee voting board member

Not less than fifteen days prior to the election, the board of county commissioners sends the secretary of the county election board funds equal to the estimate for the items above. If the amount is not submitted ten days prior to the election, the secretary is not required to hold the election. The secretary deposits the funds received in the county election board special depository account.

As soon as practicable after a county election, the secretary of the county election board submits a claim to the board of county commissioners. The claim itemizes all of the election expenses and shows any payments already made. If any additional monies are owed, the board of county commissioners must pay the county election board within thirty days. The secretary of the county election board deposits any monies received into the special depository account and pays the election expenses.

County Free Fair Association Board Members

The board of directors of the county free fair association shall be composed of nine members, who shall be elected for a term of three years. Three members shall be elected annually from each county commissioner's district.

[2 O.S. § 15-68](#)

Election

The elections for members of the board of directors shall be conducted at a public meeting or convention of the qualified electors of each commissioner's district in the county. A qualified elector shall be a registered voter of the county and may only vote for the board members from the district in which the elector resides. The county commissioner holding the election may request proof of residency and a voter registration card of the county to qualify electors.

[2 O.S. § 15-68\(B\)](#)

Notice of the election shall be given by publication in a newspaper published in each of the counties for 10 days before the election. Notice of the filing period for the election shall be given in a newspaper published in the county, published one time at least 10 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.

The board of county commissioners shall set forth in a resolution the conditions concerning the election, including the dates of the filing period and the date and time of the election.

All prospective candidates must file with the county clerk. The board of county commissioners must prescribe a form to be used by prospective candidates filing for the position of director of the free fair association board.

[2 O.S. § 15-68\(C\)](#)

Vacancies

In the event of a vacancy in the office of the board of directors of a free fair association, the board of county commissioners shall appoint a person to serve in the position for the remainder of the unexpired term.

[2 O.S. § 15-68\(D\)\(3\)](#)

Meetings

The directors shall meet at the next regularly scheduled monthly meeting immediately following the elections at the regular meeting place of the counties for the purpose of organization, and shall elect a president, a vice-president, a secretary, and a treasurer; provided, that the secretary need not be a member of the board of directors.

Meetings of the directors may be called by the president of the board or fixed by the board at any time convenient.

Surety Bond

The treasurer shall furnish a surety bond executed with a qualified surety company doing business in this state, in such amount as the directors of the board may determine to be necessary to indemnify against any loss which may arise because of failure to perform the necessary duties of the office or other misconduct in office for which the director shall be held liable.

County Law Library

Each county can establish its own Law Library to provide free legal resources for judges, government officials, members of the bar, and county residents. A board of law library trustees oversees the management of the library. This board appoints the librarian. All money collected for credit to the law library must be paid by the court clerk to the county treasurer and kept in a separate continuing fund account called the law library fund.

[20 O.S. § 1208](#)

[20 O.S. § 1203](#)

Planning Commission

A Planning Commission draws up plans and zoning laws to promote the efficient and safe use of the land. When a county forms a Planning Commission, they also form a Board of Adjustment to hear citizens' complaints.

A county has three choices in establishing a Planning Commission:

1. County Planning Commission
2. City-County Planning Commission
3. County Planning Commission for counties with over 500,000 population

County Planning Commission

A County Planning Commission requires a resolution of the board of county commissioners and then majority approval of county residents in a special election. This commission has jurisdiction over only the unincorporated portions of a county and cannot apply its regulations or plans to farm homes, agricultural buildings, or croplands. However, cities and towns can request the advisory or coordinating services from their County Planning Commission.

[19 O.S. § 865.52](#)

[19 O.S. § 865.53](#)

[19 O.S. § 865.69](#)

Authorities of the Commission

Whenever the county planning commission formulates a plan, they must submit the plan to a public hearing before they can vote to adopt, amend, or reject it. At least four members of the commission must approve the plan to adopt it. The plan becomes official when the board of county commissioners approves it. If a citizen wants to protest the plan, the Board of Adjustment holds public hearings to consider the complaint.

[19 O.S. §§ 865.58, 865.63](#)

Commission Members

Since the concerns of the County Planning Commission are primarily county rather than municipal, the board of county commissioners determines most of the members of the commission:

- The board of county commissioners appoints three of the commission members.
- The chairman of the board of county commissioners serves or chooses another member to serve.
- The mayor of each incorporated municipality with a population of over 1,000 selects each additional member.

[19 O.S. § 865.55](#)

The board of county commissioners also appoints all five members of the Board of Adjustment.

[19 O.S. § 865.62](#)

City-County Planning Commission

In any county with no city with a population over 200,000, county and local officials can create a Metropolitan Area Planning Commission (MAPC) and a County Board of Adjustment.

[19 O.S. § 866.1](#)

This commission meets monthly to consider planning proposals that would benefit the entire city- county community. The law stipulates that the board of county commissioners in a MAPC county must submit their proposed planning regulations to the commission for approval.

[19 O.S. §§ 866.8, 866.9](#)

Authorities of the Commission

The law authorizes the City-County Commission to take advantage of all services, funds, and advice through federal, state, and local governments. In addition to receiving the necessary appropriations from city and county funds, the commission can also contract for state and federal grants to support its programs.

[19 O.S. § 866.35](#)

19 O.S. § 866.2

Although this commission demands a truly coordinated effort, city and county each maintain distinct and separate powers. The city may make decisions concerning housing codes, additional urban planning, urban renewal, land use studies, surveys, conservation plans, and other needs and projects. The county's jurisdiction includes such items as zoning, housing, building, and construction codes – generally excluding incorporated areas, transportation plans and facilities, capital improvement programs, regulations for land subdivisions, urban research, and conservation.

Commission Members

The membership of the commission reflects the cooperative nature of its functions and comprises the following members:

19 O.S. § 866.7

- The board of county commissioners appoints four members, who cannot be residents of any incorporated city or town.
- The mayor appoints four members who are confirmed by the City Council
- Each incorporated town or city within the commission's jurisdiction provides a member.
- The mayor or a member of the city's governing body appointed by the mayor is an ex officio member.
- The chairman of the board of county commissioners or a member appointed by the chairman acts as an ex officio member.

County Planning Commission for Counties Over 500,000 Populations

Large counties with populations over 500,000 can create a County Planning Commission and a County Board of Adjustment. With this commission, like the other commission types, the city and county each maintain their distinct identity and jurisdiction. Both the Planning Commission and the Board of Adjustment have authority only over unincorporated areas, and any conflict is resolved in favor of the town or city.

19 O.S. § 868.1

Commission Members

The board of county commissioners appoints all seven members of this county planning commission:

19 O.S. § 868.2

- One member is a county commissioner.
- Six members are residents of unincorporated parts of the county.

[19 O.S. § 868.3](#)

The five members of the Board of Adjustment include the following persons:

- Three members are resident property owners of the county appointed by the board of county commissioners.
- One member is a resident of the county seat.
- One member is an attorney licensed by the Oklahoma Bar.

Board of County Commissioners' Role

These Planning Commission members are authorized to draw up a master plan, which they must present in one public hearing before they can adopt it. However, the board of county commissioners has the authority to pass zoning regulations, not the planning commissioners.

[19 O.S. §§ 868.6, 868.11](#)

Nevertheless, the board of county commissioners must submit any proposed zoning laws to the planning commission for recommendations and public hearings. After the Planning Commission prepares a report of its findings, the board of county commissioners can then vote to adopt the regulations or to return them for further study by the planning commission.

[19 O.S. § 868.15](#)

Refer to [Table 9-1, row 17, “County Planning and Zoning”](#) and [row 8, “City-County Planning and Zoning”](#) for notice identification and publication information.

Appendix A

Using the Oklahoma Statutes

NOTE:

For any questions on how to interpret an Oklahoma Statute or law, the district attorneys or their assistants shall give opinions and advice to the board of county commissioners and other officers of the counties in their districts, when requested, upon all matters in which any of the counties of their districts are interested or relating to the duties of such boards or officers in which the state or counties may have an interest.

This appendix is meant only as a guideline for accessing and using the Oklahoma Statutes.

The Oklahoma Statutes Online

The Oklahoma Statutes can be accessed online through the [Oklahoma Supreme Court Network \(OSCN\)](#). Once the site comes up, click on the navy-blue bar at the top of the page that says “Legal Research,” then click on “Statutes.” When the list of statute titles appears, click on “expand” at the right-hand side of the title listing. After the title sections appear, click on the section needed. These copies of the statutes have all the information found in the statute books plus historical information and court case data. They are updated once each year in August.

On the OSCN website, new Oklahoma Statutes and statute changes and the session laws are added each year in August following that year's legislative session. The Oklahoma Session Laws, plus other items of interest to county officers such as, the Oklahoma Constitution, and Oklahoma Attorney General Opinions are also listed under the "Oklahoma Legal Materials" heading on the OSCN website.

Searching the Oklahoma Statutes Databases

The OSCN supports two types of search requests:

- A natural language search is any sequence of text, like a sentence or a question. After a natural language search, the OSCN sorts documents by their relevance to the search request.
- A Boolean search request consists of a group of words or phrases linked by connectors such as *and* and *or* that indicate the relationship between them.

A database code appears in green, and the word "Search" appears in blue after the heading "Statutes" on the list of Titles page and after each Title listed on that page. It also appears after the Title number and name on the Title pages.

Clicking on the blue word "**Search**" starts a "Quick Search" for the complete list of titles, or a particular title or section, depending on where the search was initiated. After typing in the search words or phrases, such as "county officers and training," clicking on "Go" in the grey box will bring up a list of Oklahoma Statute titles related to that search such as the following example:

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

Database: *Oklahoma Statutes Citationized, Title 19. Counties and County Officers*

Statute Citation: 19 O.S. § 130.7

Chapter 6 - Officers

Effective: 04/20/2015

Relevancy (Number of Hits):10

[Retrieve Hit Highlighted Document](#) [Citationize](#) [Retrieve Document \(No Highlights\)](#)

Click on the blue line "[Retrieve Hit Highlighted Document](#)" to access that Oklahoma Statute.

Clicking on the word "Search" on the "Quick Search" page will bring up a "Simple Query" page for a more in-depth search.

Clicking on the words "Advanced Search" on the "Quick Search" page will bring up an "Advanced Query Editor" for an even more in-depth search.

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, 2011, contains all the laws passed from statehood up to and including the 2011 legislative session.

The Supplements

Each year following the beginning year volumes, a Supplement (one or more volumes) is published that contains all the laws enacted, amended, or repealed at that year's legislative session. Therefore, a full reading of the laws for 2011 through the current year would require the reader to consult not only the 2011 Oklahoma Statute volumes, but the latest Supplement book(s) for each year following 2011 (2012~2020).

Conflicting Oklahoma Statutes

When provisions within an Oklahoma Statute contravene any former code (are contrary to), the most recent provision prevails.

Conflicting Oklahoma Statutes and Session Laws

In all cases where there is a conflict between the original acts and adopted statutes, the original acts shall govern, and the adopted statutes shall be deemed as repealed, amended, or modified thereby, without reference to the date of the approval of such original acts. For purposes of this section, "original acts" means the enrolled documents of the acts as produced by the house of origin.

[75 O.S. § 22](#)

Session Laws Citations

[75 O.S. § 12](#)

Following each session of the state legislature, all laws enacted in that session are published as the Oklahoma Session Laws for that year. They are published as chapters in the order of their enactment.

In the interim between the time legislators pass the laws and the time the Annual Supplement to the Statutes is printed or the OSCN website is updated, the Oklahoma Session Laws are the only reference available for the new laws. In order to find a law, either the date the bill passed, or the bill's number is needed, as the Session Laws index lists the laws both chronologically and by number.

The Oklahoma Session Laws are the most accessible source of legislative process such as these examples:

- Appropriation bills
- Concurrent resolutions
- Other measures

Index

The Index volume of the Oklahoma Statutes has two parts. The first part is the General Index, an alphabetical index of topics found in the previous volumes. The second part is a Popular Name Table, which contains a selective alphabetical listing of those Oklahoma laws that are commonly referred to by a popular name or descriptive term, or by a statutory short title.

For example, in the Popular Name Table, the topic "Alcohol Testing, Standards for Workplace Drug and Alcohol Testing Act," could be found under "Alcoholics: Alcoholics and Intoxicated Persons: Standards for Workplace Drug and Alcohol Testing Act" or "Alcoholics: Alcoholics and Intoxicated Persons: Tests and Testing: Workplaces, standards" in the General Index to find the related Oklahoma Statute(s).

General Index

The General Index to the Oklahoma 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. Following each subentry is the title and section where statute that pertains to the entry can be found. For example, to find the laws addressing the mandatory training required for county officers, locate the major topic heading "Counties" and the subheading "Officers" which refers to another major topic heading "County Officers and Employees generally, this index".

Under this topic heading, locate "Training."

This particular example appears in the index in the following manner:

Training

Counties, 19 § 130.1

Professional development programs, 19 § 130.2 et seq

Purchasing Agents, 19 § 1500

Reimbursement, 19 § 165

Therefore, statutes addressing county training are in Title 19, Section 130.1, 130.2, and the following sections (et. seq. means "and following").

Other notations following a listing are:

- "generally, this index" means the subentry is a major topic in a broad, general area of the Oklahoma Statutes where the subject is covered.
- "elsewhere in the index" means the topic is a major heading elsewhere
- The word "ante" means the concept is listed prior to that listing under the same topic heading.
- The word "post" means the concept is listed after that listing under the same topic heading.
- "et seq" means follows section number, which implies the current section and several sections that follow relate to the topic.

Tables

The tables help locate a statute when only the session law date and/or number are known.

Table 1 lists the Session Laws from 1931 to 2001 and shows corresponding sections in Oklahoma Statutes 2001.

Table 1A lists the Session Laws from 2002 to 2011 and shows corresponding sections in Oklahoma Statutes 2011.

Table 2 lists Revised Laws 1910 and shows corresponding sections in Oklahoma Statutes 2001.

Table 3 lists Compiled Statutes 1921 and shows corresponding sections in Oklahoma Statutes 2001.

Table 4 lists Oklahoma Statutes 1931 and shows corresponding sections in Oklahoma Statutes 2001.

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

Titles

Oklahoma Statutes, supplements, and Session Laws are all organized into major categories called Titles, which are arranged alphabetically by the title of the category. Each title is numbered consecutively in both the Table of Contents and throughout the Oklahoma Statutes. The Titles listed in Volume I begin as follows:

Title

1. Abstracting
2. Agriculture
3. Aircraft and Airports

Thus, a reference made to "Title 2 of the Oklahoma Statutes" is actually a reference to laws generally pertaining to agriculture. Title 19 deals with "Counties and County Officers."

Each title in the Oklahoma Statutes is organized by chapters that pertain to the major topic of the title to assist researchers. Chapters are further divided into sections. Instead of starting over with the number one in every new chapter, sections are numbered continuously throughout each title, so that only the title and section number need be known to access an Oklahoma Statute.

Chapters and Sections

Under each title are the chapter headings and section numbers. Sections are organized into chapters by subject matter to assist the researcher. They are used for categorizing information and are not used when referencing an Oklahoma Statute.

Thus, Title 19, Counties and County Officers, contains chapters such as the following:

<u>Chapter</u>	<u>Title</u>
1	Status and Power of Counties
2	Creation and Modification of Counties
6	Officers
25	County Employees' Retirement Systems

Under each chapter are the sections that pertain to that chapter. Each section is a copy of the Oklahoma Statute that covers the topic in that chapter and section. For example, Title 19, Chapter 1, begins as follows:

<u>Section</u>	<u>Heading</u>
§ 1	Organized Counties to be Empowered for the Following Purposes
§ 2	Definition of Property of County
§ 3	County's Powers Exercised by Board of Commissioners-Certain Contracts Void by Individual Commissioner

After each section of the Oklahoma Statutes is a “Historical Data” section, which includes the following information:

- The year in which the law was enacted
- The year(s) in which amendments were made
- The chapter (or page number) and the section of the Oklahoma Session Laws at which the law or amendment is found
- The date on which the law or amendment became effective if an emergency was declared

For example, following 19 O.S. § 1 is the footnote:

R.L. 1910, § 1497; Amended by Laws 1986, SB 367, c. 135, § 1, emerg. eff. April 17, 1986.

The section may also include a “Citationizer© Summary of Documents Citing This Document,” which may include Oklahoma Attorney General Opinions, Oklahoma Supreme Court Cases, and other related documents.

Referencing the Oklahoma Statutes

Oklahoma Statutes should be referenced as 19 O.S. § 130.1 where 19 is the title number, O.S. is the Oklahoma Statutes, § is the symbol that designates a section in the Oklahoma Statutes, and 130.1 is the section number. Chapter numbers are not included in the official citation.

In the book format, Oklahoma Statutes from the beginning year 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 as 19 O.S. 2019, § 116 to show that the latest version of that law is found in the 2019 Supplement to the 2011 Oklahoma Statutes.

Distribution

Effective November 1, 2020, those government offices and institutions that were previously eligible to receive free, hard-bound paper copies of the Official Oklahoma Statutes, Supplements, and Session Laws distributed by the Secretary of State may no longer receive them. The new Oklahoma Statute, effective November 1, 2020, states that the Secretary of State shall provide free electronic access.

[75 O.S. § 13](#)

The language in the Oklahoma Statutes regarding copies of free book sets has been repealed effective November 1, 2020.

Appendix B

History of the Handbook for County Commissioners of Oklahoma

In the fall of 1973, the Center for Local Government Technology and the Oklahoma State University Extension network conducted a series of seminars, workshops, and interviews throughout Oklahoma to learn what local officials needed in terms of technical assistance and service. One of their needs was a handbook for county commissioners.

The First Edition

Although the Center for Local Government Technology scheduled actual work on the handbook project to begin January 1, 1975, both Craig and Pontotoc County Extension Directors requested that the Center for Local Government Technology (CLGT) complete the handbook by January 1, 1975, as both counties would have a completely new board of county commissioners assuming office at this time. A quick investigation indicated that over one-third of the county commissioners of the state would be new to their office on January 1, 1975.

The board of directors of the Association of County Commissioners of Oklahoma (ACCO), the Office of the State Auditor and Inspector (SA&I), the Oklahoma Tax Commission, the Revenue Sharing expert of the Office of Community Affairs and Planning, and representatives of the Cooperative Extension Service were all contacted concerning the requests from Craig and Pontotoc Counties. Everyone agreed that the current number of newly elected county commissioners across the state, a series of educational meetings for all newly elected county commissioners should be launched as soon as possible after January 1, 1975. The

meetings would provide the necessary feedback for the development of a handbook specifically for newly elected county commissioners.

Thus, with feedback from meetings all over the state, the first *County Commissioners' Handbook* was completed in 1975. Its purpose was to provide county commissioners with an interpretation and explanation of their statutory and constitutional responsibilities. It was the first of several editions to follow.

The Second and Third Editions

In the Fall of 1978, many county commissioners were being elected for their first terms. ACCO requested that the County Government Services Center at OU and CLGT and the Oklahoma Cooperative Extension Service (OCES) at OSU revise the *County Commissioners' Handbook* and conduct a series of meetings for newly elected county commissioners in January 1979.

In May 1982, House Bill 1606 created the Commission on County Government Personnel Education and Training. It also specified that the Commission would accomplish its goals through the CLGT and OCES at Oklahoma State University. An advisory board of county commissioners, in July 1982, requested that they create the third edition of the handbook as one of the first efforts of the Commission.

The Fourth, Fifth, and Sixth Editions

Since 1982, considerable legislative activity had rendered the handbook inaccurate or lacking in several areas. Therefore, CLGT and OCES revised the *County Commissioners' Handbook* in December 1986, and then again in 1990 and 1994.

The Seventh Edition

The 1999 edition of the *Handbook for County Commissioners of Oklahoma* not only had a new name, but it had a new format and several new chapters. New information had been added to keep the handbook up to date with the changes in the Oklahoma Statutes and the increased responsibilities that county commissioners faced. This edition was a joint effort of the Education Committee of ACCO, CLGT, OCES, SA&I, and the Oklahoma Tax Commission.

The Eighth Edition

The 2004 edition of the *Handbook for County Commissioners of Oklahoma* used new technology. The handbook was no longer a printed hard copy in a binder. It was now an interactive digital document on a compact disk (CD) with links to statute and other references, color, photos, and many other benefits afforded by a digital document.

The CD containing the handbook also contained the *Handbook for County Clerks of Oklahoma*, the *Handbook for County Treasurers of Oklahoma*, the *Handbook for County Assessors of Oklahoma*, the *Purchasing Handbook for Oklahoma Counties*, and two forms of documents.

Once again, this edition was a combined effort of the ACCO Handbook Review Committee, CLGT, OCES, SA&I, and the Oklahoma Tax Commission.

The Ninth Edition

The 2012 edition of the *Handbook for County Commissioners of Oklahoma* became available on the internet on the [County Training Program website](#). Also available were the 2012 versions of the *Handbook for County Clerks of Oklahoma*, the *Handbook for County Treasurers of Oklahoma*, the *Purchasing Handbook for Oklahoma Counties*, and the *Handbook for County Court Clerks of Oklahoma*. Having the handbooks on the web facilitated more frequent updates.

Members of the County Training Program in OCES at OSU worked with members of the ACCO Handbook Review Committee, which included county commissioners and ACCO staff, and representatives from SA&I and CLGT on this revision.

Several changes, revisions, and additions were made to the handbook to reflect the new and revised statutes and the ever-changing profile of the County Commissioner's office.

The Tenth Edition

The 2016 edition of the *Handbook for County Commissioners of Oklahoma* became available on the internet on the [County Training Program website](#). Also available were the 2015 versions of the *Handbook for County Clerks of Oklahoma*, the *Handbook for County Treasurers of Oklahoma*, the *Handbook for County Sheriffs of Oklahoma*, and the *Purchasing Handbook for Oklahoma Counties*. The 2007 edition of the *Handbook for County Court Clerks of Oklahoma* was also available. Having the handbooks on the web facilitated more frequent updates.

As with past editions, members of the County Training Program in OCES at OSU worked with

members of the ACCO Handbook Review Committee, which included county commissioners and ACCO staff and representatives from SA&I and CLGT on this revision.

Several changes, revisions, and additions were made to the handbook to reflect the new and revised statutes and the ever-changing profile of the county commissioner's office.

The Eleventh Edition

The 2021 edition of the *Handbook for County Commissioners of Oklahoma* was a major revision of the handbook and was available as an interactive document on the [County Training Program website](#). Also available were the 2021 revision of the *Handbook for County Treasurers of Oklahoma* and the most recent revisions of the *Handbook for County Clerks of Oklahoma*, the *Handbook for County Sheriffs of Oklahoma*, the *Handbook for County Court Clerks of Oklahoma*, and the *Purchasing Handbook for Oklahoma Counties*.

As with past editions, members of the County Training Program in OCES at OSU worked with county commissioners and ACCO staff plus representatives from SA&I on this revision.

The Twelfth Edition

The 2022 edition of the *Handbook for County Commissioners of Oklahoma* was an updated revision and was available as an interactive document on the County Training Program website. The County Training Program website also housed the 2021 revisions of the *Handbook for County Clerks of Oklahoma*, the *Handbook for County Court Clerks of Oklahoma*, the *Purchasing Handbook for Oklahoma Counties*, and the *Handbook for County Treasurers of Oklahoma*. The 2015 revision of the *Handbook for County Sheriffs of Oklahoma* was also available.

As with past editions, members of the County Training Program in OCES at OSU worked with county commissioners and ACCO staff plus representatives from SA&I on this revision.

The Thirteenth Edition

The 2024 edition of the *Handbook for County Commissioners of Oklahoma* includes the 2023 and 2024 legislative updates relevant to county commissioners. This is an interactive document available on the County Training Program website. The County Training Program website also houses the 2024 editions of the *Handbook for County Clerks of Oklahoma* and the *Purchasing Handbook for Oklahoma Counties*, as well as the 2023 editions of the *Handbook for County Court Clerks of Oklahoma* and the *Handbook for County Treasurers of Oklahoma*. The 2022 edition of the *Handbook for County Sheriffs of Oklahoma* is also available.

The Fourteenth Edition

The 2025 edition of the *Handbook for County Commissioners of Oklahoma* includes the 2025 legislative updates relevant to county commissioners. This is an interactive document available on the County Training Program website. The County Training Program website also houses the 2024 editions of the *Handbook for County Clerks of Oklahoma*, the *Purchasing Handbook for Oklahoma Counties*, the *Handbook for County Court Clerks of Oklahoma*, and the *Handbook for County Treasurers of Oklahoma*. The 2022 edition of the *Handbook for County Sheriffs of Oklahoma* is also available.

This page is intentionally left blank.

Appendix C

Related Sources Contact Information

Association of County Commissioners of Oklahoma (ACCO)

429 Northeast 50th Street
Oklahoma City, Oklahoma 73105
405-524-3200
1-800-982-6212
Fax: 405-524-3700
<http://www.okacco.com>

Publications Available:

Policy and Procedures
ACCO Safety Manual

County Training Program (CTP)

Division of Agricultural Sciences and Natural Resources
318 Ag Hall
Oklahoma State University
Stillwater, Oklahoma 74078-8088
405-744-6160
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
Purchasing Handbook for Oklahoma Counties
Handbook for County Treasurers of Oklahoma
Handbook for the County Assessors of Oklahoma
For other publications, refer to the [CTP website](#).

National Association of Counties (NACO)

660 North Capitol Street NW, Suite 400
Washington, D.C. 20001
202-393-6226
<https://www.naco.org/>

Office of Management and Enterprise Services

Central Purchasing
5005 North Lincoln Boulevard, Room
300 Oklahoma City, Oklahoma 73105
405-521-2116
<https://omes.ok.gov/services/purchasing>

Office of the Oklahoma State Auditor and Inspector (SA&I)

Room 100 State Capitol
2300 North Lincoln Boulevard, Suite 123
Oklahoma City, Oklahoma 73105
405-521-3495
Fax: 405-521-3426
<http://www.sai.ok.gov>

Publications Available:

County Government Chart of Accounts
County Government Forms
Purchasing Forms

Oklahoma Bar Association

1901 Lincoln Boulevard

Oklahoma City, Oklahoma 73105

405-416-7000

1-800-522-8065 – Toll-free

<http://www.okbar.org>

Oklahoma Cooperative Extension Service (OCES)

Division of Agricultural Sciences and Natural Resources

Department of Agricultural Economics

139 Agricultural Hall

Oklahoma State University 74078-6026

405-744-5398

Fax: 405-744-8210

<https://extension.okstate.edu/>

Publications Available:

OSU Extension Fact Sheets

Oklahoma Department of Transportation

200 N.E. 21st Street

Oklahoma City, Oklahoma 73105

405-522-8000

405-521-2553 – Local Government Division

405-521-2625 – Office Engineer Division

<https://www.ok.gov/odot/>

Oklahoma Press Service, Inc.

An affiliate of the Oklahoma Press Association

3601 North Lincoln Boulevard

Oklahoma City, Oklahoma 73105-5499

405-499-0020

888-815-2672 – Toll-free

[Oklahoma Press \(okpress.com\)](http://OklahomaPress(okpress.com))

Publications Available:

Oklahoma Open Meeting & Open Records Book

Oklahoma Public Employees Retirement System (OPERS)

5400 North Grand Boulevard, # 400

Oklahoma City, OK 73112

P.O. Box 53007

Oklahoma City, Oklahoma 73152-3007

405-858-6737

800-733-9008 – Toll-free

Fax: 405-521-4718

<http://www.opers.ok.gov>

Publications Available:

Oklahoma Public Employees Retirement Handbook

Oklahoma State Election Board

State Capital Building

2300 North Lincoln Boulevard, Room G28

Oklahoma City, Oklahoma 73105

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

Oklahoma Tax Commission

P.O. Box 269060

Oklahoma City, Oklahoma 73126-

9060 2501 North Lincoln Boulevard

Oklahoma City, Oklahoma 73194

405-521-3160

Fax: 405-522-4275

405-319-8200 – Ad Valorem Division
<http://www.ok.gov/tax/>

Publications Available:

State payments to governments – from Public Information Office
State tax collections – from Public Information Office

Secretary of State, State of Oklahoma

421 N.W. 13th, Suite 210
Oklahoma City, Oklahoma 73103
405-521-3912
Fax: 405-521-3771
webmaster@sos.ok.gov
<https://www.sos.ok.gov>

This page is intentionally left blank.