Handbook for County Clerks of Oklahoma 2026

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Preface

The word "clerk" has different meanings to different people. The writers of the Constitution of Oklahoma created in Article 17, Section 2, the office of the county clerk along with other county offices, including the county judge, the county attorney, the district court clerk, the sheriff, the county treasurer, the registrar of deeds, the surveyor, the superintendent of public instruction, and three county commissioners.

In Article 5, Section 60, of the Oklahoma Constitution, the legislature was charged with a responsibility . . . ". . . to provide by law for the establishment and maintenance of an efficient system of checks and balances between the officers . . . entrusted with the collection, receipt, custody, or disbursement of the revenue or moneys of the state whatsoever."

Oklahoma Constitution Article 5 § 60

Most concepts of the 1907 Oklahoma Constitution remain in effect today; however, 19 O.S. § 225 consolidated the registrar of deeds, along with their duties and responsibilities, into the office of the county clerk.

19 O.S. § 225

Other legislative changes include 68 O.S. § 2814, which created the office of the county assessor. Oklahoma statutes also changed county judges and attorneys to district officers and dropped township officers.

68 O.S. § 2814

68 O.S. § 3005.1

In 68 O.S. § 3006, an excise board with appointive membership was created, ". . . as a part of the system of checks and balances required by the Constitution."

68 O.S. § 3006

The current duties of the county clerk include the following four categories:

- Property interest records
    - Serving as the repository for legally prepared instruments such as deeds, mortgages, right-of- ways, easements, mineral rights, and liens.
- Administrative duties
    - Includes recording and assembling information for the board of county commissioners, the excise board, the board of equalization, and the tax roll corrections board, and maintaining records of their proceedings.
- Accounting and bookkeeping duties
    - Performing accounting and bookkeeping duties for current records of county properties, records of disbursements, and the appropriation of funds into disbursable accounts, and payroll.
- Purchasing
    - Performing purchasing functions for the county, except for some exceptions.

The voters of each county every four years elect each county clerk. County clerks receive their power, authority, and/or guidance from the Oklahoma Constitution, the state statutes, district attorney's opinions, court judgments, and procedures prescribed by the State Auditor and Inspector's office. This handbook is designed primarily for use by county clerks, their deputies, and those who collaborate with them to reach a better understanding of the duties of the county clerk's office.

Handbook for County Clerks of Oklahoma

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Introduction
How to Use This Handbook

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

This handbook revision has been prepared for use primarily by county clerks, 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 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 replacement for, the Oklahoma Statutes, opinions of the State Attorney General, 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 procedure or policy issued by an appropriate state agency, those opinions, interpretations, procedures, and policies will take precedence over the handbook.

Technology

Internet Document

The *Handbook for County Clerks of Oklahoma* is an internet document and can be accessed through the County Training Program website under the "Handbooks" heading. The document can be downloaded onto computers, copied, or printed.

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

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

The statute references on the right-hand side of the pages are 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 accessed or downloaded.

Readers can use the "search" feature on the webpage 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 clerks can also access other county officers' handbooks on the CTP website.

Organization

Chapters one through five of the *Handbook for County Clerks 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 clerk's office understand how they affect and are affected by other county entities and procedures.

Chapters six through sixteen contain descriptions of the various duties of the county clerk's office.

Appendix A is a guide to using the statutes.

Appendix B contains a list of related sources and their addresses and phone numbers. Throughout the handbook, these sources are referenced. The data in Appendix B 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 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 clerk'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 of the 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 on a web browser. Because of this, some of 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

Oklahoma Constitution Article 17 § 2
Oklahoma Constitution Article 17 § 8

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 Constitution Article 17 § 1
Oklahoma Constitution Article 17 § 2
19 O.S. § 1
19 O.S. § 3

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.

- 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 other and further powers as may be especially 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 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.

Oklahoma Constitution Article 17 § 2

- County Commissioners
  - Three in each county; one elected by the voters in each of the three districts.

Oklahoma Constitution Article 17 § 2

- County Clerk

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

- County Assessor
  - Created by Oklahoma Statute in 1911; replaced town, city, and township assessors whose offices were abolished that same year.

Oklahoma Constitution Article 17 § 2

- County Treasurer

Oklahoma Constitution Article 17 § 2

- County Court Clerk

Oklahoma Constitution Article 17 § 2

- County Sheriff

19 O.S. § 215.1

- 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.

19 O.S. § 131

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

- The district 1 and district 3 county commissioners, plus the county treasurer, the county assessor, and the district attorney, are elected in one election.
- The district 2 county commissioner, plus the county clerk, the court clerk, and the county sheriff, are elected in one election.

NOTE:
OSU Extension Fact Sheet No. 802, "Duties and Responsibilities of Elected County Officials," contains a table showing the schedule of election years for elected county officers and detailed descriptions of those officer's duties and responsibilities.

County Commissioners

One county commissioner is elected from each of 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: — 19 O.S. § 339; 19 O.S. § 339(A)(1)

- Selling or purchasing public land or buildings for the county — 19 O.S. § 339.2; 19 O.S. § 339(A)(2)
- Auditing the accounts of other county officers — 19 O.S. § 1505(F); 19 O.S. § 339(A)(3)
- Approving the purchase of operating supplies, equipment, and services contracted for the county — 19 O.S. § 339(A)(10)
- Supervising county road and bridge construction and maintenance — 19 O.S. § 326; 19 O.S. § 153; 51 O.S. § 158
- Developing personnel policies, designating holidays, and approving salaries for county employees — 69 O.S. § 1101
- Approving payment of the county payroll — 19 O.S. § 1502
- Auditing and approving tort claims against the county
- Receiving and approving bids for major purchases or construction projects
- 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
- Preparing the county budget in conjunction with other county officers — Oklahoma Constitution Article 10 § 9-D
- Monitoring the county solid waste program — 19 O.S. § 321(B); 19 O.S. § 167; 19 O.S. § 622
- Calling county elections for various purposes
- Reapportioning commissioner districts in accordance with Census Bureau criteria
- Purchasing surety bonds (blanket bonds) to cover all county officers and employees

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.

25 O.S. § 307(E)
19 O.S. § 326

County Clerk

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

19 O.S. § 250
19 O.S. § 284
19 O.S. § 286

- Serving as secretary for the board of county commissioners and other county boards such as the county excise board — 19 O.S. § 244, 19 O.S. § 245, 68 O.S. § 2861(E), 68 O.S. § 3005.1(A)
- Recording all appropriations and expenditures for each county office or department — 19 O.S. § 243, 19 O.S. § 244
- Preparing warrants or checks for paying county bills and payroll — 19 O.S. § 347, 62 O.S. § 471
- Purchasing or leasing and maintaining all county supplies and equipment — 19 O.S. § 1501
- Acting as the registrar of deeds — 19 O.S. § 287, 19 O.S. § 225, 19 O.S. § 346

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

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 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.

68 O.S. § 2814
68 O.S. § 2815
68 O.S. § 2817
68 O.S. § 2842(B)

The county assessor also performs the following duties:

- Preparing and maintaining permanent records of all real and personal property, including cadastral maps — 68 O.S. § 2827, 68 O.S. § 2840
- Implementing the four-year visual inspection program for all real property — 68 O.S. § 2869
- Auditing any property for which the estimated fair cash value differs from the value submitted by the taxpayer — 68 O.S. § 2820, 68 O.S. § 2823, 68 O.S. § 2846
- Receiving and reviewing all applications for exemptions — 68 O.S. § 2836
- Serving as a member of the board of tax roll corrections — 68 O.S. § 2871

County Treasurer

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

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

68 O.S. § 2869
68 O.S. § 2913

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

12 O.S. § 22
12 O.S. § 24
12 O.S. § 27
12 O.S. § 28

The 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 and court orders (as authorized by a judge), as well as marriage, pool hall, and other county licenses.

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

County Sheriff

19 O.S.§ 513
19 O.S.§ 514
19 O.S. § 516
19 O.S. § 545
19 O.S. § 516(B)

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.

Corrupt Use of Information

21 O.S. § 365

Any current or former officer, employee, or contractor of a political subdivision who obtains or obtained nonpublic information because of their government employment, government office, or contract with a state agency or political subdivision, and who corruptly used the information for the purposes listed below shall, upon conviction, be guilty of a felony:

- Use nonpublic information for personal gain or benefit;
- Acquires or divests a pecuniary interest in any property, transaction, or enterprise which may be affected by the information;
- Speculates or wagers based on the information;
- Uses the information in a way that would affect any personal pecuniary interest, including an interest held by an immediate family member, or business entity with which the immediate family member is associated;
- Discloses such information to any person, group, entity, or others not entitled to receive such information; or
- Aids another to commit any act set forth in the relevant statutes

This felony is punishable by a fine not to exceed Ten Thousand Dollars ($10,000.00), by imprisonment in the custody of the Department of Corrections for a term not to exceed five (5) years, or by both the fine and imprisonment. Any person convicted of violating any provision of this law shall be prohibited from holding any public office in this state and shall be prohibited from entering into any state contract with a state agency or political subdivision. Violating any provision of this law shall be grounds for removal from office or termination from state government employment.

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 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 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. § 271
19 O.S. § 527

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

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 Services 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 members (elected within a commissioner's district at a mass meeting)

NOTE:
OSU Extension Fact Sheet No. 803, "Duties and Responsibilities of Non-Elected County Officials and Boards," contains 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.

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

Counties may hire either a full-time or part-time engineer or may 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 the *Handbook for County Commissioners of Oklahoma.*

69 O.S. § 687.1

County Extension Office Personnel

The Oklahoma Cooperative Extension Service (OCES) maintains the County Extension Office and hires the county extension director. Through the County Extension Office staff, OCES provides educational resources and programs organized into four major areas:

70 O.S. § 3418

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

County Board of Health/Superintendent of Health

63 O.S. §§ 1-201~1-210

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.

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 District Board of Trustees

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

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.

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:

68 O.S. § 1370.10

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

Solely for purposes of eligibility for federal funding, emergency medical services provided by an ambulance service managed by a municipality, county, ambulance service district, tribal entity, or other public entity shall be considered essential services.

63 O.S. § 1-2502

- Any ambulance service licensed in this state for nine-one-one (911) emergency response that has a contract with an entity listed in the relevant statute, that is in good standing with the listed entities, and has a contract to provide emergency nine-one-one services in its jurisdictional boundaries, as defined by the contract.
- Any ambulance service under **subparagraph a** of the relevant statute shall use any grant funding obtained by this act. The act shall only be used for grant awards in the district and for the grant application defined by the contract with the entities listed in the relevant statute.

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.)

Safety Coordinators

40 O.S. § 403(E)

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) provides the Sample General Safety Manual, which contains additional information about safety in county offices.

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 the 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.

68 O.S. § 2862

Board Meetings

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

68 O.S. § 3006

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.

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.

68 O.S. § 3006

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.

Forfeitures of office resulting from the failure to comply with the provisions of the relevant statutes 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. These corrections might include mathematical errors or missing information such as a homestead exemption.

County Emergency Management Director

63 O.S. § 683.11
63 O.S. § 683.12

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.

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.

Recreational campgrounds within this state are authorized to plan, design, and maintain facilities and grounds in a manner that affords protection for campers, staff, and visitors against flooding and severe weather hazards. Each recreational campground shall have written emergency action plans and procedures in place for protecting campers, staff, and visitors from natural disasters and severe weather events, including those requiring evacuation. 63 O.S. § 681

1. These plans shall, at a minimum, identify natural hazards specific to the location that may necessitate evacuation, outline evacuation routes and procedures, and include methods for issuing emergency alerts and warnings to campers and staff. The plans shall be reviewed and updated annually as appropriate by the operator of the recreational campground.

2. A copy of the emergency action plan, including evacuation procedures and warning information, shall be submitted to and placed on file with the local emergency management director of the appropriate jurisdiction in a format acceptable to the emergency management agency. The plans shall be submitted or updated no later than January 1 of each year and upon any significant change to facility operations or hazard conditions.

The County Board of Public Welfare Members

56 O.S. § 163

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

County Election Board Members and County Election Board Secretary

26 O.S. § 2-110
26 O.S. § 2-111

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. § 2-111.1
26 O.S. § 2-112
26 O.S. § 2-117

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

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.

The secretary of the county election board employs an assistant secretary and other employees 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.

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

26 O.S. § 3-130

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

2 O.S. § 15-65
2 O.S. § 15-68

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.

There is also an option for a five-member board. If the board of county commissioners votes for the five member board, the fair board shall be composed of five members who shall be elected by written ballot for a term of three years. The five-member board shall function the same as a nine-member board and shall be subject to all of the requirements of a nine-member board, excluding the exceptions listed in the statutes. The members shall be elected at a public meeting or convention of the qualified electors of each commissioner's district in the counties as follows:

2 O.S. § 15-68

1. One member from each county commissioner's district shall be elected by the qualified electors of each commissioner's district
2. Two members shall be elected as members at large by all of the qualified electors of the county.

2 O.S. § 15-55

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.

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.

Refer to the *County Free Fair Manual* on the Oklahoma State Auditor and Inspector's website.

Other Nonelected Officers

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

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

20 O.S. § 1204
20 O.S. § 1205
20 O.S. § 1208
19 O.S. § 1002
19 O.S. § 1004
19 O.S. § 863.1
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 (or 504 coordinator). The 504 coordinators help ensure compliance with disability laws by:

- Handling accommodation and accessibility requests.
- Coordinating auxiliary aids and services.
- Investigating ADA complaints and grievances.
- Training staff on ADA requirements.
- Overseeing accessibility planning and compliance efforts.

For more information on ADA compliance, reference the *ADA Best Practices Tool Kit for State and Local Governments*. Oklahoma ABLE Tech provides excellent accessibility resources and education for counties wanting to learn more.

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
- Oklahoma Law Prohibits Discrimination in Employment
- 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

Oklahoma Constitution
Article 10 § 9

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.

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

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

62 O.S. § 331

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, business personal, and public service property. Smaller amounts of revenue can come from other sources.

62 O.S. § 331

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

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

68 O.S. § 2806
68 O.S. § 2807

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.

Oklahoma Constitution
Article 10 § 9

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

Oklahoma Constitution
Article 10 § 8

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

The county excise board can lawfully set the levy not to exceed 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.

Real Property

Oklahoma Constitution
Article 10 § 8
68 O.S. § 2806

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.

Oklahoma Constitution
Article 10 § 8A

NOTE:
Because counties elected to abolish household personal property taxes, 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.

68 O.S. § 2807

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

NOTE:
The "Oklahoma Ad Valorem Mill Levies," updated yearly and published by the Oklahoma Cooperative Extension Service at OSU, contains a comprehensive listing, by county, of statewide local government millages.

Other Ad Valorem Funded Budgets

Oklahoma Constitution
Article 10 § 9

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

- County Health Department
- County Building
- Emergency Medical Services
- Solid Waste Management District - three mills
  (*Handbook for County Assessors of Oklahoma*)
- County Industrial Development Fund – five mills
- Cooperative Library – one to four mills
- County Sinking Fund

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

68 O.S. § 2887

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

Table 2-2. County Ad Valorem Taxation Process

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

Table 2-2. County Ad Valorem Taxation Process (Continued)

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

Table 2-2 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

68 O.S. § 2887

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.

68 O.S. § 2888

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. § 2889

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

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

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

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

Additional Homestead Exemption

68 O.S. § 2890

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

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

Ad Valorem Tax Refunds or Credits

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

68 O.S. § 2906

- The person is totally disabled or is 65 years of age or older.
- The person's gross household income is 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 one hundred percent (100%) permanent disability sustained through military action or accident or resulting from disease contracted while in such active service; or is the surviving spouse of the person.

Oklahoma Constitution Article 10 Section 8E

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

68 O.S. § 1370
68 O.S. § 1370.1
68 O.S. § 1370.2
68 O.S. § 1370.4
68 O.S. § 1370.6

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 two percent of the 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.

Sales Tax Administrative Fee

19 O.S. § 153.1

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.

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 the general well-being of the people of the county.

68 O.S. § 1370
19 O.S. § 153.1

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

68 O.S. § 1370.10

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.

County Use Tax

68 O.S. § 1411
68 O.S. § 2705

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 orders, 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.

Refer to OSU Extension Fact Sheet No. 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:

69 O.S. § 665
68 O.S. § 500.6a

- County Bridge and Road Improvement Fund
- Motor fuel excise taxes, including gasoline, compressed/liquefied natural gas, and diesel
- Special fuel taxes
- Collections
- Forfeiture taxes
- Motor vehicle license and registration fees
- Gross production tax
- Preserving and Advancing County Transportation (PACT) Fund

68 O.S. § 500.6
68 O.S. § 500.7

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.

47 O.S. § 1104

37A O.S. § 5-104

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:

68 O.S. § 5301
68 O.S. § 5302
47 O.S § 1137.1
3 O.S. § 256

- Auto tax stamps
- Registration fees and taxes on aircraft
- Registration and licenses for vessels and motors

63 O.S. § 4003

- Textile taxes

68 O.S. § 2001
68 O.S. § 5401
68 O.S. § 5402
68 O.S. § 5403
68 O.S. § 5404

- Farm tractors and equipment

Reimbursements

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

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

- 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 (4) years and revalued annually. This cost is included in the county budget and the local jurisdictions reimburse their shares of the cost to the county.

19 O.S. § 215.36
19 O.S. § 215.38

- 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.

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

- 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, reimburses the county at a rate not to exceed one hundred thirty-five percent (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.

62 O.S. § 193
62 O.S. § 194

- Ad Valorem Exemptions: The county may receive reimbursements from the state 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.

Table 2-4. State Transfer Payment Sources and Uses

Revenue Source/Tax Rate	Use		
	County Roads*	**County Schools**	**County Government**
Gasoline Excise Tax ($.16/gallon) 68 O.S. §§ 500.4~500.63, 68 O.S. § 602 68 O.S. § 603(A)(1)	~33%		
Diesel Excise Tax ($.13/gallon) 68 O.S. §§ 500.4~500.7, 68 O.S. § 602, 68 O.S. § 603(A)(2)	~34%		
Special Fuel ($.16/gallon) 68 O.S. §§ 500.6, 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 Licenses 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) ¾ 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 Fee Revolving Fund — 68 O.S. § 2829.1
- Emergency Management Fund — 63 O.S. § 683.17
- County Community Service Sentencing Program (CSSP) Fund — 22 § 991a 4.1
- County Commissioners' Litter Reward Fund — 22 O.S. § 1334 (A~J)
- County Highway Fund — 21 O.S. § 1761.1, 69 O.S. § 1503, 82 O.S. § 1602
- County Commissioners' Flood Plain Cash Fund — 27A O.S. § 1-3-101
- County Clerk's Lien Fee Fund — 27A O.S. § 2-4-302
- County Fair Board Free Fair Fund — 19 O.S. § 265, 2 O.S. § 15-59
- Sheriff Training Fund — 22 O.S. § 1325
- Court Clerk Child Abuse Prevention Fund (Multidisciplinary Report: DHS Assessments) — 28 O.S. § 153(G)
- Court Clerk's Records Management and Preservation Fee Fund — 63 O.S. § 1-227, 28 O.S. § 152(G)
- District Attorney Bogus Check Restitution Fund — 22 § 991f-1.1(E)
- County Sheriff's Service Fee Fund — 19 O.S. § 514.1

- County Treasurer's Resale Property Fund — 68 O.S. § 3137
- County Sheriff's Trash Dumping Fund (Sheriff's Environmental Reward Fund) — 21 O.S. § 1761.1(A-H)
- County Treasurer's Mortgage Certification Fee Fund — 68 O.S. § 1904
- County Clerk's Records Management and Preservation Fee Fund — 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 like 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 will apportion the revenues received into the proper cash fund. Upon completion of the apportionment of funds, the cash appropriation process can begin by completing the SA&I Form No. 308, Cash Fund Estimate of Needs and Request for Appropriation:

- Part One: Certification of Funds Available is completed by the county treasurer.
- Part Two: Creates the Estimate of Need showing appropriation account in which the revenue is to be appropriated. This is completed by the 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 the completed SA&I Form No. 308, the county clerk will post it to the appropriation ledger. The revenue is now available for the county officer governing the cash fund to use funds.

Capital Projects Funds

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

Debt Service Funds

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

Special Assessment Funds

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

Audit Funds

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

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 Funds

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

Fiduciary Funds

Fiduciary fund revenues and expenditures are recognized on 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 an 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

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

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.

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

47 O.S. § 1104 (L)
69 O.S. § 507

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.

Preserving and Advancing County Transportation Fund

68 O.S. § 1004

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. 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 federal surface transportation program funds and bridge replacement funds. For more information, refer to "Financing for Bridge and Road Construction and Maintenance" in Chapter Fourteen of *Handbook for County Commissioners of Oklahoma*, "Duties of the County Commissioner: Roads and Bridges."

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 Generally Accepted Accounting Principles (GAAP) fund types and classification.

19 O.S. § 171(C)

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.

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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.

68 O.S. § 3002
68 O.S. § 3004

The governing board is responsible for ensuring that each county officer and department head 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 and revenues for the next fiscal year. This information is used on SA&I Form No. 308, Estimate of Needs and Financial Statement.

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 is responsible for submitting 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

68 O.S. § 3002
68 O.S. § 3004

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

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. 2631
- 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

68 O.S. § 2822
68 O.S. § 3002

Most counties use the commissioner/excise board budget method. The board of county commissioners prepares and submits estimates of needs for the county to the county excise board. The county assessor must also submit an estimate of needs for the visual inspection program to the county excise board.

Table 3-2 shows the fiscal timetable for counties that use the commissioner/excise board budget method.

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

Activity	Commissioner/Excise Board	Budget Board
Estimates available funds and needs for county	County excise board by July 1	County excise board by a date set by the budget board
Holds budget conference	County excise board	Budget board
Submits budget	Board of county commissioners to county excise board by August 17	Budget board to county excise board by July 1
Makes temporary appropriations	County excise board	Not necessary
Handles inadequate 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 within 15 days
Trims requests:		
Reduced amounts that exceed 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	The county assessor accepts personal property renditions from individuals and businesses, homestead exemption applications, and manufacturer's exemption applications. **NOTE:** **While homestead exemption applications are accepted all year, they must be filed by March 15 to apply to the current year.**	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.	68 O.S § 2842
Before April 30	The county assessor prepares an exemption reimbursement form to be signed by the board of county commissioners and sent to the Oklahoma Tax Commission (OTC). The exemption reimbursement form shows the amounts of additional homestead and manufacturer's exemptions that were granted during the previous assessment year. If the OTC approves these exemptions, the state reimburses all or a portion of the taxes lost due to these exemptions. The claims must be approved or disapproved by June 15 each year.	62 O.S. § 193
Within thirty (30) calendar days of notice of increase in valuation	Taxpayers may file any complaints regarding assessed value or denial of exemption. The county assessor holds an informal hearing with the taxpayer and makes a decision within seven (7) 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 valuation 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

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 county 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 budget board shall notify all jurisdictions of any meeting at which discussion or action 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
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

Date	Activity	Statute Reference
By July 1	The county excise board holds a budget planning conference with each county officer to discuss personnel needs and shall provide, prior to the meeting, a tentative estimate of available revenues for the new fiscal year.	19 O.S.§ 180.65(E)
On or before July 25	County excise board apportions the millage as authorized by the Oklahoma Constitution	Oklahoma Constitution Article 10 § 9 68 O.S. § 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 the SA&I. The county clerk publishes a notice that budgets and levies are on file for inspection.	68 O.S. § 3014 68 O.S. § 3022
On or before October 1	The county assessor delivers the tax roll to the county treasurer and delivers the tax roll abstract to the county clerk. The county clerk directs the county treasurer to collect the amount contained in the abstract.	68 O.S. § 2869 68 O.S. § 3014
November 1	The county treasurer mails tax statements thirty (30) days after receiving the tax roll to property owners and collects the taxes.	68 O.S. § 2869 68 O.S. § 2915 68 O.S. § 3014
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

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 budget estimates to the county excise board on SA&I-prescribed forms:

68 O.S. § 2867
68 O.S. § 3002
11 O.S. § 17-201
11 O.S. § 17-216
68 O.S. § 3002
11 O.S. § 17-209

- The board of county commissioners (except in counties with budget boards)
- The governing body of each city and town (except Municipal Budget Act cities)
- The board of education of each school district and technology center
- Any taxing entity requiring a levy, such as a library, health organization, EMS, or other entity.

Budget Planning Conference

19 O.S. § 180.65(E)

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.

County Officer's Annual Report

19 O.S. § 345

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:

- 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

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.

68 O.S. § 3004

Role of Board of County Commissioners

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

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

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

County's Annual Budget Report

68 O.S. § 3002
68 O.S. § 3004

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

The preparation of the county's annual financial statements and annual estimate of needs are the responsibility of the governing board. Counties 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. Budget makers must be on the State Auditor's approved list. Approval requires attending a mandatory training. Upon completion, the budget maker will have access to the form. This form constitutes the county's annual budget report.

68 O.S. § 3002
68 O.S. § 3004

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 should include the following information:

- The probable expenses of all elected officers and their departments for the coming year
- The amount required by law for any sinking fund
- Probable income from 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 non-recurring sources in this income estimate.

68 O.S. § 3002
68 O.S. § 3003

Publication of Financial Statement and Budget

68 O.S. § 3002
19 O.S. § 345

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

Each financial statement and estimate of needs must be published in one issue of a legally qualified newspaper. The publication format is prescribed by SA&I 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. § 3003

Presentation of Financial Statement and Budget to the County Excise Board

68 O.S. § 3002
11 O.S. § 17-208
11 O.S. § 17-209 (D)

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

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

Review and Approval of the County Budget

68 O.S. § 3007

In approving the county budget, the county excise board should follow certain procedures:

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

1. Reduce items for functions authorized but not required by constitutional law or statutory law.
2. If necessary, then reduce items for functions required by statutory law.
3. If necessary, then reduce items for functions required by constitutional law.

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

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

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

68 O.S. § 3012
68 O.S. § 3013
68 O.S. § 3006

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.

Publication of Approved Budget

68 O.S. § 3022

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.

Transfer of Appropriations

62 O.S. § 461

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.

19 O.S. § 1420

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

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- 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

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 One Dollar ($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 fund balances on the general ledger. SA&I 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

68 O.S. § 3021
68 O.S. § 3007

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.

These requests must include specific information:

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

68 O.S. § 3021(4)

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 of 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.

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.

68 O.S. § 3020

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

City or Incorporated Town Budgets

68 O.S. § 3002

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

Statement of Estimate of Needs

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

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

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.

68 O.S. § 3003

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.

Letter of Commitment

68 O.S. § 3003

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.

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

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

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.

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

Date	Activity	Statute Reference
January 1	The county assessor lists, appraises, and assesses all property for ad valorem taxation, based on the estimated fair cash value on January 1.	68 O.S. § 2831
January 1 to March 15	The county assessor accepts personal property renditions from individuals and businesses, homestead exemption applications, and manufacturer's exemption applications. **NOTE:** **While homestead exemption applications are accepted all year, they must be filed by March 15 to apply to the current year.**	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 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	The county assessor prepares exemption reimbursement forms to be signed by the board of county commissioners and sent to OTC. The exemption reimbursement forms show the amounts of additional homestead and manufacturer's exemptions that were granted during the previous assessment year. If OTC approves these exemptions, the state reimburses all or a portion of the taxes lost due to these exemptions. **NOTE:** **The claims must be approved or disapproved by June 15 each year.**	62 O.S. § 193

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

Date	Activity	Statute Reference
Within twenty (20) days of notice of increase in valuation	Taxpayers may file any complaints regarding assessed value or denial of exemption. The county assessor holds an informal hearing with the taxpayer and 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
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 greater than one-billion-dollar valuation, sessions begin the 4th Monday in January and, if necessary, may extend beyond May 31.	68 O.S. § 2863
Within thirty (30) days after 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 an estimate of needs for visual inspection. The budget board must notify the taxing entities.	68 O.S. § 3004 19 O.S. § 1411 68 O.S. § 2822

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

Date	Activity	Statute Reference
By June 1	The budget board completes a budget for each fund.	19 O.S.§ 1410 19 O.S.§ 1417
By June 10	The budget board must give public notice of a budget hearing.	19 O.S. § 1412
By June 15	The budget board must hold a public hearing on the proposed budget.	19 O.S. § 1412
June 15	The county assessor must file the annual abstract of assessment with OTC.	68 O.S. § 2867
By June 23	The budget board adopts the budget.	19 O.S. § 1413
By July 1	The budget board files the approved budget with the county excise board, the county clerk, and the Office of the SA&I.	19 O.S. § 1413 19 O.S. § 1414
July 1	The budget goes into effect subject to the final approval of the county excise board.	19 O.S. § 1413
Varies	If the county excise board finds that revisions are needed to the budget, the budget board must submit a correct budget within fifteen (15) days.	19 O.S.§ 1414 (A.2,3,4,5)
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. After this time, the board may amend the initial budget and approve the final budget.	68 O.S. § 2860 19 O.S. § 1420
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 1st	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 1st	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 1st	Taxpayers must pay at least one-half of each property's ad valorem tax levy.	68 O.S. § 2913
Before April 1st	Taxpayers must pay the second half of each property's ad valorem tax levy.	68 O.S. § 2913

The County Budget Act

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

19 O.S. § 1401
19 O.S. § 1421

- Establish a budget procedure for county governments
- Establish uniform fiscal procedures for the preparation, adoption, execution, and control of budgets

19 O.S. § 1403

- Enable a county to make financial plans for both current and capital expenditures
- Make the financial condition and needs of the county available to the public and to investors

19 O.S. § 1407

- Assist a county with governmental accounting, auditing, and financial reporting standards

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.

19 O.S. § 180.65

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

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Meetings

The following rules apply to county budget board meetings:

19 O.S. § 1407

- 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

19 O.S. § 1410

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

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

19 O.S. § 1410

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

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

Three basic events occur before and during the budget preparation process: 19 O.S. § 1411(A)

1. Anticipated revenues by source and fund are provided by the county excise board. 19 O.S. § 1411(C)
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.

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

Classifying Revenues and Expenditures

Revenues must be classified by sources. Expenditures are reported by functions within each fund. The Office of the SA&I's *Chart of Accounts and Standard Operating Procedures for Oklahoma Counties* prescribes the accounting system used to classify revenues and expenditures. Functions for reporting expenditures are classified according to the following categories: 19 O.S. § 1417

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

Public Hearings and Protests

The county budget board must hold a public hearing on the proposed budget no later 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 general circulation within the county at least five (5) days before the hearing. Any person can present comments, questions, or criticisms at the public hearing. 19 O.S. § 1412

Budget Adoption

19 O.S. § 1413

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 — 19 O.S. § 1415, 19 O.S. § 1416
- To ensure that expenditures do not exceed the estimated revenues in any fund — 19 O.S. § 1413

Once a budget is adopted, it must be filed, along with the affidavit and proof of publication, with the county excise board, the county clerk, and the Office of the SA&I on or before the first day of the budget year. When the adopted budget is filed, the following criteria take effect: — 19 O.S. § 1413

- The budget is in effect on the first day of the new fiscal year. — 19 O.S. § 1411
- The budget constitutes an appropriation for each fund subject to the final approval of the county excise board.

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 — 19 O.S. § 1415

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 — 19 O.S. § 1414
- To examine the adopted budget — 19 O.S. § 1414(A)
- To strike unlawful items from the adopted budget and reduce unlawful amounts to authorized levels — 19 O.S. § 1414(A)(B)
- 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 — 19 O.S. § 1414(C), 19 O.S. § 1414(A)
- To approve the adopted budget if it is within the income and revenues available
- To compute levies
- To certify the approved budget to the county budget board, the county treasurer, and the 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 the SA&I.

Amended Budget

19 O.S. § 1419

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

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

- Supplement or reduce appropriations
- Transfer of appropriations
- Transfer of special fund balance

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

Receiving Assistance and Audits

Office of the State Auditor and Inspector

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.

74 O.S. § 212.1

19 O.S. § 171
19 O.S. § 174

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

19 O.S. § 174.1

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

The Office of the 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

68 O.S. § 3008

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.

Understanding County Finances

OSU Extension Fact Sheet No. AGEC-902, "Comparison of County Government Finances," provides a comparison of Oklahoma counties and their reported finances.

Another publication of interest published by the Oklahoma Cooperative Extension Service is the "Abstract of County Government General, Highway, and Special Revenue Funds in Oklahoma."

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

74 O.S. § 214

The Chart of Accounts (COA) is a framework for the systematic reporting and accounting for county government transactions. The classification and coding structure is 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 for Oklahoma Counties*.

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, as shown below. Each fund has a separate set of accounts and functions that are independent of other funds and accounts. The accounting process in Oklahoma counties uses three broad categories of funds. For a complete listing of funds, see the chart of accounts (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," of 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

68 O.S. § 3010
68 O.S. § 3011
19 O.S. § 180.65(E)

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 list of accounts.

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. The 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

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

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).

Warrants

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

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.

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

62 O.S. § 471(B)

A warrant serves as a check.

County Bank Accounts

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

19 O.S. § 121

Official Depository Account

19 O.S. § 681
19 O.S. § 682

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.

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

19 O.S. § 684

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.

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

NOTE:
The county general account is not the same as the county general fund described in Chapter Two, "Sources of Revenue." The county general fund is one of several funds contained in the general account.

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Chapter Five
Governmental Tort Claims Act

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 contract, that involves the violation of a duty that results in a loss to any person, association, or corporation caused by an act by public officials within the scope of their employment.

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

Tort claims are filed with the county clerk, who then presents them to the board of county commissioners.

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

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

Liability Insurance

51 O.S. § 169

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

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

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.

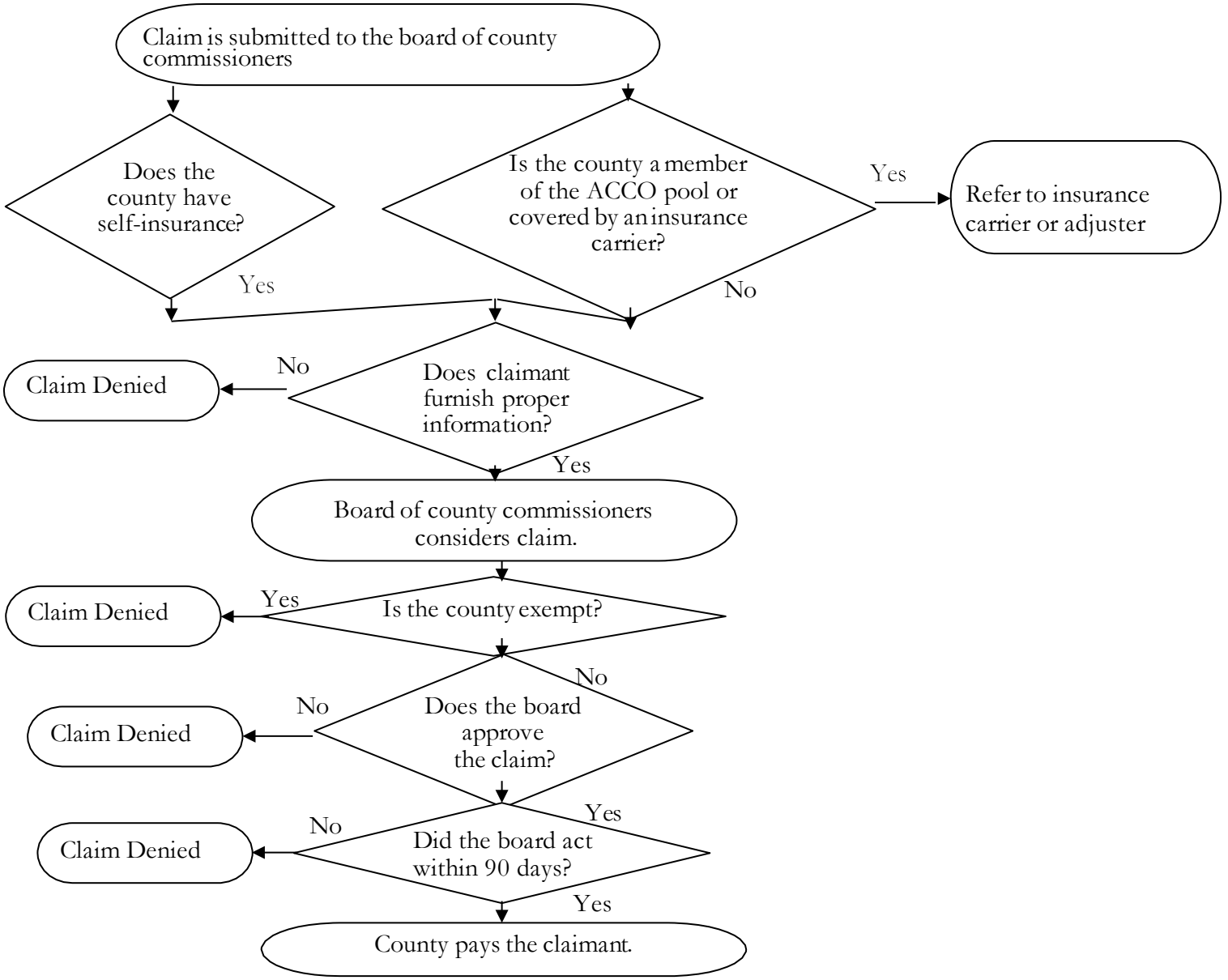

Figure 5-1. The Tort Claim Process

Definitions

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

51 O.S. § 152

- Action - a court proceeding in which one party brings suit against another party
- Agency - any board, commission, committee, department, or other entity designated to act for the county
- Claim - any written demand presented by a claimant, in accordance with the Governmental Tort Claims Act, to recover money from the county as compensation for an act or omission of the county or its employees that has caused damage to the claimant.
- Claimant - a person or authorized representative who files a claim under this act. Only the following may be claimants and all claims for one occurrence or accident must be aggregated as one claim:
    - Any person holding an interest in real or personal property who suffers a loss
    - The individual actually involved in the accident or occurrence
    - An administrator or personal representative in the case of death
- County - a political subdivision of the state
- Employee - any person authorized to act 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 their office or tasks assigned by a competent authority, but not including corruption or fraud.

Written Claim Procedures

51 O.S. § 156
51 O.S. § 157

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.

Written notice of the claim must state the following information:

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

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

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

Determining Liability

Extent of Liability

The following amounts are the county's total liability for a single accident or occurrence: 51 O.S. § 154

- 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. 51 O.S. § 154(G)

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.

- 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

51 O.S. § 155

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

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

- Claims for loss resulting from assessment or collection of taxes, special assessments, license or registration fees, or other fees imposed by law
- Claims for loss resulting from licensing powers or functions
- Claims for loss resulting from inspection powers or functions, including failure to make an inspection or making an inadequate inspection of any property, real or personal, to determine whether the property complies with the law or contains a hazard to health or safety
- Any claim covered by any 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.

51 O.S. § 157

Claim Denial

A claim is considered 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 reaches a settlement before ninety (90) days.

51 O.S. § 157(B)

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.

51 O.S. § 158

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.

Claim Settlement

19 O.S § 4

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

Employee Defense

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. § 161

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 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.

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 insurance policy, the terms of the contract or policy will govern the rights and obligations of the county concerning investigation, settlement, payment, and defense of the claims or suit. The insurer, however, cannot enter a settlement that exceeds the amount of the insurance without approval of the county.

51 O.S. § 158

Payment Limitations

51 O.S. § 162 (D)

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

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

WARNING:

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

51 O.S. § 154

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.

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Chapter Six
Office of the County Clerk

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

Oklahoma Constitution
Article 17 § 2

Filing as a Candidate for County Clerk

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

- Candidates must be registered voters in the county in which they are filing for six months immediately preceding the first day of the election filing period.

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

- Candidates must be members of the political party they are filing under 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. § 5-106
  19 O.S. § 131(D)

- Candidates cannot file for any other county office when filing as a candidate for county clerk.
- County officers are eligible to become a candidate for another county office or state office.

- Persons cannot file as a candidate for county clerk for fifteen years after the following actions: 26 O.S § 5-105(A)
  - Receiving a conviction of a misdemeanor involving embezzlement
  - Receiving a conviction of a felony
  - Having entered a plea of guilty or nolo contendere to either of the above 26 O.S. § 5-101
  - Awaiting an appeal of a guilty plea or conviction for either of the above 26 O.S. § 5-103 26 O.S. § 5-111.1 26 O.S. § 5-111
- Candidates must personally sign and file a Declaration of Candidacy form (available from the county election board secretary) that contains an oath that they are qualified to be candidates and to hold office.
- All candidates for county clerk 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. 19 O. S. § 138.17 19 O.S. §131(A)

Filling the Office of County Clerk

Term of Office

The county clerk's term of office is four years and begins on the first business day in January following the election the preceding November. 51 O.S. § 8 51 O.S. § 9

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

- Death or resignation
- Removal from office or failure to qualify as required by law
- Final judgment against the county clerk for breach of the official bond
- Change of residency to outside the county
- Conviction in state or federal court of any felony or violation of the official oath
- A guilty or nolo contendere plea entered in a state or federal court for any felony or violation of the official oath

Conditions of Office

County clerks must give personal attention to the duties of their office and must abide by the following conditions of office:

Oklahoma Constitution Article 2 § 11

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

51 O.S. § 6(A)

- County clerks must carry out their duties in a conscientious, appropriate, and professional manner.

Vacancies

In Counties with Populations up to 600,000

51 O.S. § 10(E)

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

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

19 O.S. § 180.65

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

51 O.S. § 11

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

In Counties with Populations Above 600,000

26 O.S. § 12-111

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

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

Resignations

51 O.S. § 9(1)

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

Removal

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

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

Assuming the Office of County Clerk

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

The Oath or Affirmation

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

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

Serving as County Clerk

The Blanket Bond

19 O.S. § 167

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

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

OATH/AFFIRMATION

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

_____

_____

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

_____
Affiant

Subscribed and sworn to before me this day of_____.

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

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

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

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

Office Organization

When first organizing the office, the county clerk should take the following factors into consideration:

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

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

Office Locations

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

19 O.S. § 133
19 O.S. § 447

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

19 O.S. § 133

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

Hours

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

19 O.S. § 136

19 O.S. § 350

Office Personnel

Deputies

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

19 O.S. § 180.65(A)

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

First Deputy or Chief Deputy

19 O.S § 180.65(B)

The county clerk must designate a first deputy or chief deputy who will fulfill the duties of the office during any absence of the county clerk, or in the event of death, removal from office, or resignation of the county clerk, until a successor is designated.

Additional Deputies

19 O.S. § 180.65(A)

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

19 O.S. § 180.65(E)
19 O.S. § 180.65(D)

Duties and Job Descriptions

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

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

Written job descriptions for deputies might prove helpful in understanding the work of the county clerk's office. Figure 6-2 and Figure 6-3 contain sample job descriptions for deputy county clerks.

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

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

Position: Recorder

Duties:

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

Nothing that is done in the office is outside your job description. Everyone will help each other when needed.

(Employee Name):_____

Signed and dated this_____day of_____, 2026

Figure 6-2. Sample Job Description for a Deputy Clerk Position in the County Clerk's Office

Position: Land Records Supervisor

Duties:

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

Nothing that is done in the office is outside your job description. Everyone will help each other when needed.

(Employee Name):_____

Signed and dated this_____day of_____, 2026

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

Duties of the Office of the County Clerk:

- Record all deeds, mortgages, liens, and anything that pertains to real estate.
- Keep all records for the county and house the Indian Land Records.
- Keep all county books, perform bookkeeping procedures, and pay all county bills.
- Perform all purchasing functions.
- Maintain all records for the board of county commissioners, excise/equalization board, board of tax roll corrections, solid waste management, and all other county boards and committees.
- Accept for filing all budgets for each school, town, city, library, and technology center and filing one copy with the state of Oklahoma. Issue all appropriation warrants to each of these entities from funds collected from ad valorem taxes.
- Issue and maintain all payroll records, issue payroll checks and report all taxes, insurances, and retirement of all county employees.
- Certify building bonds for all school districts in the county.
- Maintain all of the old school records that were previously in the county superintendent's office.
- Maintain county cemetery records
- Issue transcripts and perform census records searches for individuals needing proof of birth and age such as for Social Security purposes. These records are also vital for genealogical information.
- Administer grants with the Department of Commerce for such entities as the Technology Center, Women in Safe Homes, The Home Program, any communities that have a water or sewer project, and grants issued for any other department within the county, such as the county sheriff's office. The Department of Commerce and the Office of the State Auditor and Inspector audit these projects annually.

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

Duties of the Office of the County Clerk (Continued)

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

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

Employee Requirements, Salaries, and Benefits

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

Please refer to Sample 2023 Personnel Policy published by the Association of County Commissioners of Oklahoma (ACCO), and the Oklahoma Public Employees Retirement System (OPERS) handbook for information on office personnel requirements, nepotism, salaries, and benefits.

19 O.S. § 339(A)(10)

Personnel Policies

The board of county commissioners establishes personnel policies for all county employees with the majority vote of all county officers. The vote shall be recorded in the minutes of a board of county commissioner's meeting.

The County Seal

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

62 O.S. § 603

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

19 O.S. § 325

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

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

Since the county clerk's office has been expanded to include registrar of deeds' functions, the county clerk's seal satisfies the requirement for the registrar of deeds' seal.

Inventory Procedures

Upon assuming office, the county clerk must perform and maintain an inventory of all office equipment and ensure that all equipment that is recorded as assigned to the county clerk's office is present. The inventory should include (but is not limited to) equipment with an original cost of Twenty-Five Hundred Dollars ($2,500.00) or more. In addition, the inventory should include IT hardware and software having an original cost of Five Hundred Dollars ($500.00) or more.

19 O.S. §§ 178.1, 178.2
19 O.S. § 1502

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

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

19 O.S. § 178.2

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

19 O.S. § 178.3

Consumable Inventory

The county clerk must take, record, maintain, and report a set of inventory records for all consumable items. Consumables are items that are consumed by use (e.g., office supplies and materials) and purchased in lots of Twenty-Five Hundred Dollars ($2,500.00) or more. These reports may be kept electronically by the office and made available to the auditors upon request. Some departments may establish a policy that items under Twenty-Five Hundred Dollars ($2,500.00) will be tracked by a separate inventory or included in the official inventory.

NOTE:
Please refer to the *Purchasing Handbook for Oklahoma Counties*, the Office of the State Auditor and Inspector (SA&I), and Title 19 O.S. §§ 1500-1507 for complete details regarding inventory responsibilities and purchasing procedures.

Purchasing Procedures

All county purchasing is centralized in a single office and carried out by a single purchasing agent. The county purchasing agent may be the county clerk, or a deputy appointed by the county clerk.

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

Requesting Officers

19 O.S. § 1501(A)(4)

Upon assuming office, the county clerk may assign at least one, but not more than two people, to be **requesting officers**, or individuals who can sign purchasing requisitions during any absence. This information must be filed with the county clerk and entered into the board of county commissioners' minutes.

Receiving Officers

19 O.S. § 1503

The county clerk must designate two people to serve as **receiving officers**. A written designation of such employees shall be filed with the county clerk and must be entered in the minutes of the board of county commissioners.

19 O.S. § 1504

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

Signature Filings with the Secretary of State

County Officers' Signature List

19 O.S. § 257

On the fourth Monday of January each year, the county clerk must prepare, notarize, certify, and file a Recurring Signature List for County Officers with the Secretary of State's office that includes all county officers elected at the last general election. The county clerk must also file a Recurring Signature List for deputy county clerks, deputy court clerks, and associate district judges.

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

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

Public Officials Certificate of Manual Signature

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

Facsimile Signatures

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

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

The county clerk can use a facsimile signature to execute or cause to be executed any public security, or any certificate, provided that at least one of the signatures required is manual. Only the county clerk can use their signature stamp. They may not authorize their deputies to use it. Manual signatures are recommended as they strengthen internal controls.

NOTE:
The State Auditor and Inspector recommends that the officer does not allow others to use their stamp, and that the stamp is locked up to prevent unauthorized use.

21 O.S. § 9
62 O.S. § 604

A copy of the county clerk's manual signature must be on file in the Secretary of State's office.

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

Notary Public

While the statutes do not require county clerks to have a notary public in their office, a notary public can be very beneficial to the county clerk's office for the personnel documents that are required to be notarized.

49 O.S. § 1

The Secretary of State appoints and commissions notaries public who hold their office for 4 years. The following are the qualifications for a notary public:

- 18 years of age or older
- Citizen of the United States
- Employed within Oklahoma or a legal resident of Oklahoma

In addition, all applicants must undergo a national criminal history record check with a search fee not to exceed $50 or the cost of the search, whichever is the lesser amount.

County Clerk Accreditation Program

The County Training Program (CTP) has an accreditation program for county clerks and deputy county clerks. 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 available to county clerks, their deputies, and their employees.

Accreditations for each level are awarded at the Annual County Clerk School.

To refer to the accreditation guidelines for county clerks, please go to the CTP website. The certification/accreditation program is subject to revisions and updates.

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Chapter Seven
Duties of the County Clerk: General

Defining the County Clerk's Responsibilities

The county clerk's job has four general areas of responsibility:

- Record keeping
- Administration
- Accounting and bookkeeping
- Purchasing

Record Keeping

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

The county clerk's duties have been expanded by the statutes to include functions previously performed by the registrar of deeds. In this capacity, the county clerk maintains an accurate and current file of the following items:

19 O.S. § 248

- Deeds and mortgages to all real properties in the county

19 O.S. § 298

- Development plats
- Oil, gas, and mineral leases
- Judgments
- Uniform Commercial Codes (UCCs) and other liens

12A O.S. § 1-101

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

Administration

Secretary to the Board of County Commissioners

The county clerk serves as secretary for the board of county commissioners. The county clerk is required to attend this board's sessions in person or to send a deputy clerk. Copies of the agendas for these sessions must be filed in the county clerk's office.

19 O.S. § 243

The county clerk keeps the seals, records, and papers of the board of county commissioners, signs the proceeding records, and attests the records with the county seal.

19 O.S. § 243
19 O.S. § 244

During the board of county commissioners' sessions, the county clerk is required to perform the following actions:

- Record all proceedings (minutes)
- Make regular entries of resolutions and decisions in all questions concerning raising money

- Record each commissioner's vote on any question submitted to the board
- Attest all orders issued by the board and signed by the chairman to pay monies
- Preserve and file all accounts on which the board acts
- Perform special duties required by law
- Prepare and transmit a complete record of proceedings of each regular and special meeting of the board to selected newspapers by the next regularly scheduled meeting or no later than ten days after the meeting

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

- Provide information on county employees' salaries for the previous year for publication annually in February in selected newspapers

19 O.S. § 444

The county clerk must conform to directives of the board of county commissioners in taking, recording, maintaining, and reporting inventories of properties.

19 O.S. § 178.2
19 O.S. § 178.3

Secretary to Other County Boards

The county clerk also serves as secretary for other county boards such as the county excise board and the county board of equalization and must conform to the directives of those boards.

Accounting and Bookkeeping

68 O.S. § 3001 et seq.

The county clerk, acting as secretary/clerk, receives and compiles the budgets submitted by all county units such as county officers, cities, towns, school districts, technology centers, health units, and emergency management centers. The county clerk presents these budgets to the county excise board. Please refer to Chapter Three, "The County Budget Process," and Chapter Fourteen, "Duties of the County Clerk: The Budget," for detailed information.

62 O.S. § 474

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

62 O.S. § 9001

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

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

Purchasing

19 O.S. § 1500

The county clerk or an employee of that office designated by the county clerk usually serves as the county purchasing agent.

NOTE:
In counties with a budget board, that board can appoint someone else as the purchasing agent by majority vote. If no one is appointed, the county clerk or a designated employee must serve as purchasing agent.

NOTE:
According to 19 O.S. § 1505, counties can either acquire a P-Card through OMES (state contract) or solicit bids for a CP-Card. For more information, refer to SA&I's CP-Card Best Practice Guide and P-Card Policy and Procedures (State Contract).

Yearly Activities

19 O.S. § 641

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

Protecting County Monies

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

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

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

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

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

Calendar Date	Activity	Handbook Reference	Statute Reference
Daily	Deposit daily to county treasurer. Post collections to daily report. Post documentary stamp sales to report. Encumber purchase orders as received. Make purchases as necessary. Let bids as necessary. File open meeting notices as received. Complete daily jackets from county treasurer. Credit warrants to register – show pay number and date paid.	*Purchasing Handbook for Oklahoma Counties*	19 O.S. §§ 1500-1507 As supplemented 25 O.S.§ 303 19 O.S. § 643
Monthly/Weekly- (Many of these activities are performed weekly – depending on commission/excise board meeting schedule.)			
	Ensure notices and agendas are prepared and posted, attend board of county commissioner's meetings (or send a deputy) and ensure minutes of the meeting are recorded.	Chapters Eight, Nine	19 O.S. § 243 19 O.S. § 244
	Pay approved claims (according to schedule of individual county).	Chapter Fifteen	62 O.S. § 474

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

Calendar Date	Activity	Handbook Reference	Statute Reference
	Have board of county commissioners approve blanket purchase orders.	*Purchasing Handbook for Oklahoma Counties*	19 O.S. §§ 1500 – 1507 As supplemented (Exempt from publication) 19 O.S. § 444
Monthly/weekly			
	Attend board of county commissioner's meetings.	Chapters Eight, Nine	19 O.S. § 243 19 O.S. § 244
	Prepare payroll. (Can be done bi-monthly) Withholdings on payroll: Federal (FICA) - Electronic Transfer State (Report due monthly) Social Security Health/other insurance (Report due monthly Medicare Retirement (Report due monthly)	Chapter Ten	19 O.S. § 377 19 O.S. §§ 180.61-180.65 As supplemented 19 O.S. § 1500(C) 51 O.S. § 169 19 O.S. § 1417 74 O.S. §§ 901 – 932 As supplemented
	Prepare Workers' Compensation.	Chapter Ten	

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

Calendar Date	Activity	Handbook Reference	Statute Reference
	Prepare Unemployment - OESC Report.	Chapter Ten	
	Make entries to Warrant Register.	Chapter Fifteen	19 O.S. § 347
	Make entries to Appropriation Ledger	Chapter Fifteen	62 O.S. § 474
Monthly	Transmit Remittance Warrants to cities, towns, schools, EMS, and other entities.	Chapter Fifteen	68 O.S. § 2924
	Submit claims for reimbursements: FEMA - Emergency Management (when applicable)	Chapter Fifteen	19 O.S.2 § 215.37I 26 O.S. § 2-118
	Invoice state agencies for filing and copy fees: Oklahoma Department of Transportation Oklahoma Tax Commission Oklahoma Employment Security Commission	Chapter Fifteen	19 O.S. § 266
	Prepare excise board meeting minutes.	Chapters Eight, Nine	68 O.S. § 3006
	Prepare cash fund estimate and need for appropriations.	Chapters Three, Fourteen	62 O.S. § 331
Monthly/weekly	Publish board of county commissioners' proceedings.	Chapters Eight, Nine	19 O.S. § 445 19 O.S. § 446

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

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

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

Calendar Date	Activity	Handbook Reference	Statute Reference
By 4th Monday in January	Send list and signatures of county officers to Oklahoma Secretary of State.	Chapter Six	19 O.S. § 257
	Prepare W-4 tax documents.	Chapter Ten	
	Prepare W-2 and W-3 tax documents.	Chapter Ten	
	Prepare budget process and publications.	Chapters Three, Fourteen	19 O.S. § 345 19 O.S. § 445 19 O.S. § 344 68 O.S. §§ 3002-3032 As supplemented
January	Complete and submit Occupational Safety and Health Form 300A. Post copy in each county office.		Occupational Safety and Health Administration website
	Prepare reimbursement for additional Homestead Exemption.	Chapter Fifteen	62 O.S. § 193
	Request any Excise Tax Refunds on fuel purchases from the IRS on Form 843.	Chapter Fourteen	
January - April	Hold tax protest hearings.	Chapter Eight	68 O.S. §§ 2861 - 2877
January	Attend tax roll corrections board meetings.	Chapter Eight	68 O.S. § 2871
	Perform procedures for fair board election process for election in February.	Chapter Seven	2 O.S. § 15-68
February	Publish yearly salaries.	Chapter Nine	19 O.S. § 444

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

Calendar Date	Activity	Handbook Reference	Statute Reference
	Send notice to each jurisdiction receiving revenues from ad valorem for budget hearing for comprehensive program of visual inspection for county assessor that is or may be on the agenda.	Chapter Nine	68 O.S. § 2822
July	Renew insurance on tort liability, buildings, vehicle, and blanket bonds.	Chapter Fourteen	
October	Certification of Levies	Chapter Fourteen	68 O.S. § 3014
On or before December 15	File open meeting notices for regularly scheduled meetings for the board of county commissioners and excise board.	Chapter Nine	25 O.S. § 311
	Publish dates for courthouse closings and holidays.	Chapter Nine	19 O.S. § 350
Every Two Years			
	Submit EEOC Form, F-9.	Chapter Ten	

Obtaining Legal Advice

The District Attorney

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

19 O.S. § 215.5

The district attorney also represents county clerks in court for any civil actions brought against them in their official capacity as county clerks.

19 O.S. § 215.4

To save time and prevent misunderstandings, the county clerk should present questions in writing to the district attorney's office and keep written records of all responses and communications. County clerks should be sure that their understanding of the opinions agrees with the district attorney's intended understanding.

Bills, Laws, and Regulations as Legal References

It is strongly recommended that the county clerk should also seek legal advice from their district attorney's office for proper interpretation of the Oklahoma Statutes, Oklahoma Session Laws, and other regulations.

Keeping County Records

Open Records Act

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

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

Certain records may not be subject to open search by the public because of confidential privacy created by state and federal statutes. Care must be taken when refusing permission for public review of any public record. For protection, the county clerk should obtain a written statement from the district attorney or the Attorney General that states that public review of a particular public record is not authorized. This action protects the county clerk from a possible act of commission or omission, which might cause removal from office. Any agency or political subdivision (county) of the state must keep private any individual's personal address, phone, email, or other contact information when such information is provided in seeking licensure.

51 O.S. § 24A.3

WARNING:

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

51 O.S. § 24A.17

Any person seeking declaratory or injunctive relief, or both, must notify the public body or public official of their intent to bring a civil suit to obtain relief in writing ten (10) business days prior to filing for such relief. This notice must also be provided to the Attorney General.

51 O.S. § 24A.17

A public record means all documents including, but not limited to, any book, paper, photograph, microfilm, data files created by or used with computer software, computer tape, disk, record, sound recording, film recording, video record, or other material regardless of physical form or characteristic, that is in the custody, control, or possession of the county clerk.

51 O.S. § 24A.3

Access and Fees

51 O.S. § 24A.3

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

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

51 O.S. § 24A.5(5)

The county clerk may require advance payment of the estimated fees when the estimated cost exceeds $75 or if the requestor has outstanding fees from previous requests. Any portion of an advanced payment that exceeds the costs of responding to the requestor may be returned to the requestor.

51 O.S. § 24A.5

The county clerk may require a requestor (those seeking public records) to complete a records request form. If a records request does not describe the requested records with reasonable specificity, the county clerk may ask the requestor to clarify the request and may deny the request under certain conditions.

51 O.S. § 24A.5

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

28 O.S. § 32
19 O.S. § 245

The fee for copying documents is one dollar per page and an additional one dollar per page for a certified copy. Certified copies may be provided in paper or digital format in accordance with the Uniform Real Property Electronic Recording Act.

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

19 O.S. § 245

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

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

51 O.S. § 24A.5(4)
28 O.S. § 32
1985 AG 36
1986 AG 69

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

Request Denial

If a request to inspect or copy a public record is denied by a public body, the person who is denied is permitted to file a request for review with the Public Access Counselor in the office of the Attorney General. The request must be made no later than 30 calendar days after the date of the denial.

51 O.S. § 24A.40

Credit Cards

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

28 O.S. § 32.3

Cash Payments

Title 62, Section 9002 of the Oklahoma Statutes (effective November 1, 2026) states that county officers may round final amounts owed to the office if the payment is made in cash. The rounding of cash payments will be mandatory beginning July 1, 2027, which means that county officers must round final amounts owed to their offices if the payment is made in cash.

62 O.S. § 9002

For payments of ad valorem taxes, the overage or underage of cash payments shall be accounted for from the county's portion of the unappropriated revenue from the general fund. Any county officer may account for any over or under cash payments from a fund under their control as determined by the board of county commissioners of their county.

For more information, refer to Chapter 11, "Duties of the County Clerk: Recording and Filing: Fees for Filing."

Record Destruction

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

AFFIDAVIT

I_____, being of lawful age and first duly sworn upon my oath depose and state the following:
I am employed by:

NAME_____

ADDRESS_____

My job title is:_____

_____is not engaged in the business of

abstracting (74 O.S. §227.11-1, 2) and has no intention of doing so in the future.

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

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

FURTHER AFFIANT SAYETH NOT.

_____

Subscribed and sworn to before me this_____day of_____20____.

_____
Notary Public

My Commission Expires:

_____]

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

Document Expiration Requirements

After the expiration of **one year**, the county clerk can destroy the following documents:

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

The county clerk is authorized to destroy all inventory records, files, and reports of any county inventory that has been disposed of for **three years** or more, if the inventory account has been subject to a full audit by the Office of the State Auditor and Inspector (SA&I). 19 O.S § 178.3

After the expiration of **five years**, the county clerk can destroy the following documents: 19 O.S. § 155.2(2)

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

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

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

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

- All tax rolls and tax roll adjustments
- All special assessment rolls 19 O.S. § 155.2

NOTE:
Any records that might otherwise be destroyed may be offered to the Oklahoma Department of Libraries. 19 O.S. § 155.2A(B)

Other Records' Destruction

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

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

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

Five years after release, lapse, or discharge

- Federal tax liens

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

Destruction after Copying Originals

All records which have been on file in the county clerk's office can be destroyed after two years providing those files are filmed, copied, or reproduced by any method provided by law, and providing the SA&I has audited those records and has not directed the original records to be retained. 19 O.S. § 155.2A

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

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

Handling School Records and School District Boundaries

Transfer and Preservation of School Records

All records of a former county superintendent of schools must be transferred to the county clerk and maintained and preserved by the county clerk. Except for those records specifically required by state or federal statutes to be kept confidential, the county clerk must provide public access to all school records. 70 O.S. § 4-201

School District Boundaries

On or before January 1 each year, the county clerk must obtain from the State Department of Education a current description of the boundary of each and every school district or part of a school district in the county. The county clerk then provides a copy to the county assessor and notifies the Oklahoma Tax Commission, the county assessor, and the county treasurer of any changes. 70 O.S. § 4-104

Handling Reimbursements from State Agencies

District Attorneys Training Council

Prior to June 25 of each fiscal year, the District Attorneys Council must certify to each county the amount of funds for the operation of the district attorney's office. The county clerk uses D.A. Form 324 to report this information to the council. 19 O.S. § 215.37B

Within five working days after the end of each month, the county clerk must report to the District Attorneys Training Council the amount expended or encumbered from the state reimbursable appropriation account during the preceding month.

19 O.S. § 215.37I

Election Board Secretary Salary

The State Election Board must reimburse counties monthly for salary and benefits of the county election board secretary, not to exceed 135% of the salary.

26 O.S. § 2-118

FEMA - Emergency Management

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

63 O.S. § 683.11

Oklahoma Tax Commission - Homestead Exemption

The state sends out OTC Form 969 each year, which allows the county to apply for loss of revenue due to additional homestead exemptions. The county assessor completes the form, the board of county commissioners signs the form in a meeting, and the county clerk mails the form.

Oklahoma Tax Commission – Manufacturing Exemption

The state sends out OTC Form 969 each year, which allows the county to apply for loss of revenue due to manufactured exemptions. The county assessor completes the form, the board of county commissioners signs the form in a meeting, and the county clerk mails the form.

IRS Form 843

The county clerk must file IRS Form 843 to obtain a refund for any excise tax paid on gasoline purchased by the county during the year.

State Agencies' Recording and Copying Fees

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

19 O.S. § 266

Invoice forms are available on the various entities' websites.

Chapter Eight
Duties of the County Clerk: County Boards

Understanding the County Board System

25 O.S. § 304
25 O.S. § 311

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

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

The Board of County Commissioners

19 O.S. § 326

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

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

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

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

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

19 O.S. § 326(B)

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

19 O.S. § 243
19 O.S. § 244

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

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

19 O.S. § 244

County Excise Board

General

68 O.S. § 3006

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. The secretary must complete SA&I Form No. 452, Notice of Excise/Equalization Board Member Appointment, and send it to SA&I within 30 days of every board members' appointment. The training requirement for excise board members is found in Chapter One.

68 O.S. § 3005.1

Compensation

68 O.S. § 3002

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

Budgets

Annually, the county excise board provides an estimate of anticipated revenues to county officers and meets with each officer before July 1 each year to discuss personnel needs for the next fiscal year.

The board of county commissioners; budget boards; the governing bodies of cities and towns; the governing body of the county board of health of each local emergency medical system (EMS) district; and the governing boards of each school district submit an "estimate of needs and financial statements" for their respective unit of government to the county excise board.

19 O.S. § 445
19 O.S. § 180.65(E)

This board examines these estimates, makes temporary appropriations, obtains necessary justifications, determines statutory compliance, and ensures that these needs are within anticipated revenues. After the county excise board approves the various budgets and certifies the levies as reported, they are filed with the State Equalization Board. One copy is kept on file in the county clerk's office. The county clerk's duties relating to the budget process are discussed in detail in Chapter Fourteen, "Duties of the County Clerk: The Budget."

19 O.S. § 444
68 O.S. § 3007

Abstract of Assessments

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

County Board of Equalization

Overview

The county board of equalization is comprised of three members, appointed in the following manner:

68 O.S. § 2861

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

In the absence of the chair of the county board of equalization, the vice-chair of the county board of equalization may serve on the board of tax roll corrections.

The tenure of the county board of equalization must be coterminous with that of the first and third county commissioners' districts. Not more than one member can live in one county commissioner's district. The county clerk is the secretary to the county board of equalization. The secretary must complete SA&I Form No. 452, Notice of Excise/Equalization Board Member Appointment, and send it to SA&I within 30 days of every board members' appointment.

68 O.S. § 2861(F)

Any conflicts regarding the membership of the county board of equalization are resolved by the Oklahoma Tax Commission.

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

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

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

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

68 O.S. § 2861(E)

Compensation

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

68 O.S. § 2862

Training

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

Sessions

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

68 O.S. § 2862

Regular Sessions

The chairman of the county board of equalization is empowered to schedule the meetings held during the regular session. If the chairman fails at any time to schedule these meetings, then the remaining two members, by agreement, schedule the meetings.

68 O.S. § 2863

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

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

68 O.S. § 2863

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

Assessed Valuation	Session Period
Greater than One Billion Dollars ($1,000,000,000.00)	Regular Session: 4th Monday in January and ending no later than May 31
Up to One Billion Dollars ($1,000,000,000.00)	Special Session: March 1 to March 31 Regular Session: April 1 to May 31

Special Sessions

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

68 O.S. § 2863
2000 AG 23
See Footnote #2

Duties

The county board of equalization has specific duties and authorities:

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

It is also the duty of each county board of equalization to cooperate with and assist the county assessor in performing the duties imposed on the assessor by the statutes, to ensure that the required records are fully and accurately prepared and maintained and that they harmonize with the assessed valuations of the county's real property. 68 O.S. § 2863(C)

To increase taxpayer transparency, a member of the county board of equalization shall not directly or indirectly communicate with the county assessor or any deputy assessor or designated agency on any matter relating to any pending appeal before the county board of equalization prior to the actual hearing. 68 O.S. § 2877(E.1)

After the records have been prepared and the assessed valuations adjusted, the county board of equalization must not raise or lower the assessed valuation of any parcel or tract of real estate without hearing competent evidence justifying the change, or until at least one member of the board or a person designated by this board has made a personal inspection of the property and submitted a written report to this board. Under no circumstances can the county board of equalization make changes if the changes would be inconsistent with the equalized value of other similar property in the county. 68 O.S. § 2863(C)

Notice of Increase in Valuation

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

- Fair cash value for the preceding and current years
- Assessment rate for the preceding and current years 68 O.S. § 2876
- Assessed taxable value for the preceding and current years
- The taxpayer bill of rights

- The county assessor or the county clerk keeps a duplicate copy of the notice sent by the county board of equalization. The taxpayer has 30 working days from the mailing or delivery date of the notice to file a protest.

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

Protests (Written Complaints)

To be a valid protest, a taxpayers' written complaint must be filed within the following timeframe: 68 O.S. § 2877

- Within 30 working days from the mailing date or date of delivery of the notice of an increase in assessed valuation, a written complaint (OTC Form No 974) must be filed with the county assessor.
- By the first Monday in May for a real property assessment not increased or decreased from the previous year, a written complaint (OTC Form No. 974) must be filed with the county assessor. By the first Monday in May for personal property added by the county assessor, a written complaint (OTC Form No. 974) must be filed with the county assessor.

In all cases where the county assessor has, without giving the notice required by law, increased the valuation of property as listed by the taxpayer, and the taxpayer has knowledge of the adjustment or addition, the taxpayer may at any time prior to the county board of equalization's adjournment, file an appeal. After the appeal has been filed, the board must fix a hearing date, notify the taxpayer, and conduct the hearing as required by the statutes. 68 O.S. § 2877

Informal Protests

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

The county assessor has to schedule an informal hearing with the taxpayer to hear the protest. The county assessor must provide three opportunities for this hearing. The county assessor has seven calendar days after the hearing to make a final decision on whether an adjustment should be made and send a written notice (OTC Form No. 975 – available through the Oklahoma Tax Commission) to the taxpayer. 68 O.S. § 2876

If the taxpayer is not satisfied, the taxpayer has 15 calendar days to file an appeal (OTC Form No. 976) with the county board of equalization. The appeal can be delivered to the county clerk as secretary of the county board of equalization.

Formal Protests

68 O.S. § 2877

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

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

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

68 O.S. § 2880.1
68 O.S. § 2877

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

NOTE:
Prior to any evidence being presented at a county board of equalization hearing, all parties in the proceedings must sign an affidavit (SA&I Form No. 451) stating that all evidence being presented is true to best of their belief and knowledge. Some information presented may be confidential and exempt from open records (such as financial information).

68 O.S. § 2835(E)

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

Both the taxpayer and the county assessor have the right to appeal a decision of the county board of equalization to the district court and to the Supreme Court. Notice of appeal shall be filed with the county clerk as secretary of the county board of equalization, which shall be filed in the district court within thirty (30) calendar days of the date the board of equalization order was mailed, or in the event that the order was delivered, from the date of delivery.

68 O.S. § 2880.1(A)

The county clerk is required to prepare and maintain a record of the hearing and record all complaints, decisions, and orders of this board. The record must also include the affidavits of transparency. This information becomes part of the record of any case that is appealed to the district court. 68 O.S. § 2880.1(B)

The district attorney represents the county assessor in an appeal. Upon the request of the district attorney or the county assessor, an attorney from the Oklahoma Tax Commission must appear on behalf of the county assessor. The board of county commissioners and the county excise board have the mandatory duty to provide the county assessor with funds to pay the costs incurred when appealing to the courts. 68 O.S. § 2880.1(D)

Board of Tax Roll Corrections

The board of tax roll corrections is authorized to hear allegations of error, mistakes, or differences as to any item(s) contained in the tax rolls. Members of this board include the chair of the board of county commissioners as chair, the chair of the county board of equalization as vice-chair, and the county assessor. In the absence of the chair of the board of tax roll corrections, the vice-chair of the board of county commissioners acts as the chair of the board of tax roll corrections.

In the absence of the chair of the county board of equalization, the vice-chair of the county board of equalization acts as the vice-chair of the board of tax roll corrections. 68 O.S. § 2871

The county clerk serves as secretary and is a non-voting member of this board. The county clerk must post notices and agendas for meetings and take minutes of the proceedings. 68 O.S. § 2871

Any taxpayer or the county assessor has the right to appeal any decision made by the board of tax roll corrections to the district court.

The following paragraphs include information on items of error or difference that can be heard by the board of tax roll corrections.

Assessment Errors

- Any personal or real property assessed to any person, firm, or corporation not owning or claiming to own the property
- The same property, whether real or personal, assessed more than once for the taxes of the same year
- Property, whether real or personal, assessed in the county for the taxes of a year for which it was not subject to taxation

68 O.S. § 2871(C)

- Any valuation assessed and entered included, in whole or in part, as of the date of assessment under the law, any property that had no taxable sites in the county, did not exist or had been erroneously placed
- Any property subject to taxation as of January 1 of any year, which was thereafter acquired by conveyance of title (including tax title), by the county, or any city, town, or school district
- Regarding personal property tax, if there is an error in the name of the person assessed or, regarding real property, the record owner at the time of assessment desires that his name be entered in lieu of whatever other name may have been entered as owner on the roll
- Lands or lots erroneously described in any manner.
- The county board of equalization has, after delivery of the tax rolls, made a finding of fact under authority of law that, after January 1 of any year and before May 1 of the same year, improvements to real estate or other property assessed have been destroyed by fire, or that the value of land has been impaired, damaged, or destroyed by floods or overflow of streams, and entered an adjustment to assessments previously made and entered

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

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

Exemption Errors

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

Transcribing Errors

- Any error in transcribing from the county assessor's permanent survey record to the assessment rolls either as to area or value of lands or lots or as to improvements

Tax Levy Errors

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

Valuation Errors

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

68 O.S. § 2871(C)

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

Certificate of Error

68 O.S. § 2871 (C)(17)(a)(b)

When the board of tax roll corrections rules an error has been made, the county clerk, as secretary to the board of tax roll corrections, issues a Complaint of Erroneous Assessment (Form No. 348) according to the following guidelines:

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

Natural Disasters

68 O.S. § 2817(K)

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

The secretary of the board of tax roll corrections must notify property owners in advance of the time and place at which the value adjustment to their property will be heard by the board. The board is authorized only to approve or reject the value adjustment submitted by the county assessor.

County Free Fair Board

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

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

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

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

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

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

There is also an option for a five-member board. If the board of county commissioners votes for the five member board, the fair board shall be composed of five members who shall be elected by written ballot for a term of three years. The five-member board shall function the same as a nine-member board and shall be subject to all of the requirements of a nine-member board, excluding the exceptions listed in the statutes. The members shall be elected at a public meeting or convention of the qualified electors of each commissioner's district in the counties as follows:

1. One member from each county commissioner's district shall be elected by the qualified electors of each commissioner's district
2. Two members shall be elected as members at large by all of the qualified electors of the county.

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

Understanding the Open Meeting Act

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

25 O.S. §§ 301-314

All such meetings must be held at specified times and places that are convenient to the public and must be open to the public. The board of county commissioners may meet in places within the county at places other than the courthouse "if it is determined that such meetings are 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. Meetings of the board of county commissioners must comply with the Open Meeting Act.

25 O.S. § 303

19 O.S. § 326(B)

19 O.S. § 348

25 O.S. § 302

The purpose of the Open Meeting Act is to "encourage and facilitate an informed citizenry's understanding" of governmental processes and problems. "Transparency in government provides citizens with the opportunity to observe their government and understand how its decisions are made. This idea forms the underpinning of Oklahoma's Open Meeting Act." Because the Open Meeting Act is enacted for the public's benefit, it "is to be construed liberally in favor of the public." The statute must be given a construction that "will effectuate and not subvert" the Legislature's intent to facilitate "an informed citizenry's right to participate in government and understand why government acts affecting their daily lives are taken." It "should be interpreted in such a way as to avoid establishing potential evasion loopholes."

2020 AG 4, 1

1981 OK 95(7)
1980 AG 215(12)
1982 AG 212(13)

citizenry's right to participate in government and understand why government acts affecting their daily lives are taken." It "should be interpreted in such a way as to avoid establishing potential evasion loopholes."

25 O.S. § 314

1975 OK 147 (¶ 7)
2012 AG 24(38)

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

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

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

25 O.S. § 312(C)

The county clerk must attend the sessions of the board of county commissioners in person or by deputy, keep the seals, records, and papers of the board of county commissioners, sign the records of the proceedings of the board of county commissioners and attest the same with the seal of the county. The county clerk's duties also include keeping a record of all proceedings of the board, making regular entries of its resolutions and decisions in all questions concerning the raising of money, and recording the vote of each commissioner.

19 O.S. § 243

19 O.S. § 244

The county clerk should refer to the statute for definitions used in the Open Meeting Act.

25 O.S. § 304

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

Circumvention of Act

"No informal gatherings or any electronic or telephonic communications, except teleconferences or videoconferences as authorized" by 25 O.S. § 307.1, "among a majority of the members of a public body shall be used to decide any action or to take any vote on any matter." A majority of the members of a public body may gather informally at social events only "when no business of the public body is discussed."

25 O.S. § 306

25 O.S. § 304(2)

Meetings Defined

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

25 O.S. § 304(2)

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

2020 AG 4

Even a quorum of a public body does not have to abide by the Open Meeting Act when meeting with governmental agencies or private entities to discuss "broad general matters that may be *related* to the business of the public body but are not matters on which the public body could take action." The statute applies only when the quorum is "considering discrete proposals or specific matters that are within the agency's jurisdiction." 2012 AG 24 (9-10)

Quorums of boards of county commissioners also are specifically 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 exempted when attending and participating in state legislative meetings and proceedings provided 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 as long as 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)

Advance Public Notice

Telling the public when open meetings will occur goes to the "very heart" of the Open Meeting Act. Without such notice, "Sunshine legislation is ineffective." 1981 OK CIV APP 57(19)

Except as otherwise provided in state statutes, all regularly scheduled, continued, reconvened, special, and emergency meetings of public bodies must be preceded by advance public notice that specifies the date, time, and place of each meeting to be convened. 25 O.S. § 311(A) 25 O.S. § 311(A)(1)

Regularly Scheduled Meetings

All public bodies must provide written notice by December 15 of all *regularly scheduled meetings* for the following year. 25 O.S. § 311(A)(3)

- All **county public bodies**, including public trusts and any other bodies with the county as beneficiary, must give that notice to the county clerk in the county in which the body is principally located. 25 O.S. § 311(A)(5)
- All **multicounty, regional, areawide**, or **district public bodies**, including district boards of education, must give notice to the county clerk in the county in which they are principally located. If no office exists, the notice is given to the county clerk of the county or counties served by the public body. 25 O.S. § 311(A)(6)
- All **public bodies that exist under the auspices of a state institution of higher education**, but a majority of whose members are not members of the institution's governing board, must give notice to the county clerk in the county where the institution is principally located. 25 O.S. § 311(A)(8)
- **Any change** in the date, time, or place of a public body's regularly scheduled meeting must be provided in writing to the appropriate county clerk(s) no less than 10 days prior to implementing the change.

Public bodies also must post "a schedule and information about the regularly scheduled meetings" on their website if they have one or on a general website if they use one. The information must include the date, time, and place of the meeting. 25 O.S. 311.1(A)

Special Meetings

Special meetings of public bodies cannot be held without giving public notice at least 48 hours prior to the meetings. This notice must be provided in writing, in person, or by telephone to the same county clerk(s) as required for a regular meeting. 25 O.S. § 311(A)(12)

The public body also must provide written notice of the date, time, and place of the special meeting to each person, newspaper, wire service, radio station, and television station that has filed a written request with the clerk or the public body's secretary or designee. These notices must be mailed or delivered at least 48 hours prior to the special meeting. The public body can charge up to $18 per year to people or entities filing a written request for notice of meetings and can require them to renew annually the request for notice.

"When reasonably possible," the public body should also post the date, time, and place of special meetings on the public body's website if it has one or on a general website if it uses one. 25 O.S. 311.1(A)

Special Board of County Commissioners Meetings

If the board of county commissioners has adjourned its session before the last business day of the month, the county clerk has "the power to call a special session when the best interests of the county demand it." A five-day advance notice should be given by posting notices in three public places in the county, or by publication in a county newspaper. These notices must give the time and purpose of the meeting. 19 O.S. § 326(A)

Continued or Reconvened Meetings

For **continued or reconvened meetings**, the public body must announce at the original meeting the date, time, and place of the continued or reconvened meeting. 25 O.S. § 311(A)(11)

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

Emergency Meetings

An **emergency meeting** of a public body can be held without the public notice required of other meetings. Instead, the person calling the meeting to deal with the emergency must give as much advance public notice – in person, by telephone or by other electronic means – as is reasonable and possible under the existing circumstances. 25 O.S. § 311(A)(13)

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

25 O.S. 311.1(A)

An emergency "is defined as a situation involving injury to persons or injury and damage to public or personal property or immediate financial loss when the time requirements for public notice of a special meeting would make such procedure impractical and increase the likelihood of injury or damage or immediate financial loss."

25 O.S. § 304(5)

County Clerk Record

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

25 O.S. § 311(A)(7)

Posting Agendas

Under the Open Meeting Act, agendas for regular and special meetings of boards of county commissioners must be posted by at least one of two methods:

25 O.S. § 311(A)(9)

1. "In prominent public view at the principal office or at the location of the meeting if no office exists" at least 24 hours – excluding weekends and state holidays – in advance of the regular or special meeting, or

25 O.S. § 311(A)(9)(a)

1997 AG 98(9)

2. On their "internet website" at least 24 hours – excluding weekends and state holidays – in advance of regular meetings and 48 hours for special meetings. If the public body chooses the website option, it also must provide the agenda free via 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 for regular meetings and 48 hours for special meetings with each timeframe excluding weekends and state holidays.

25 O.S. § 311(A)(9)(b)

25 O.S. 311.1(A)

Public bodies also must post the agenda for regular meetings on their website if they have one or on a general website if they use one. Agendas for special and emergency meetings should be posted "when reasonably possible."

Wording of Agendas

25 O.S. § 311(B)(1)
1982 AG 114 (10)

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

25 O.S. § 311(A)(11)

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

1981 OK CIV APP 56(9)

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

2009 OK CIV APP 51(17)

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

25 O.S. § 311(A)(10)

New Business

1981 AG 141 (3)
25 O.S. § 311(A)(11)

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

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

1981 AG 92(5)(11)
1981 AG 141(4)(5)

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

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

1982 AG 114(15)

Executive Sessions

1992 AG 23(¶7)

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

1992 AG 23(7)

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

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

1997 AG 61(4)

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

25 O.S. § 307(E)
25 O.S. § 311(B)(2)

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

To conduct the executive session, a majority vote of a quorum of the members present and the vote is a recorded vote.

25 O.S. § 307(E)(2)

Any vote or action on an item of business considered in the executive session must be publicly cast and recorded in the public meeting.

25 O.S. § 307(E)(3)

Minutes must be taken of the discussion in the executive session. The board of county commissioners appoints the minute clerk for executive sessions.

1980 OK 45 (¶ 12)
1996 AG 100 (¶ 5)
25 O.S. § 312

Minutes of executive sessions are confidential under the Oklahoma Open Records Act. They should be kept in a sealed file separate from the minutes of the meeting's public session. A willful violation of the Open Meeting Act will cause "the minutes and all other records of the executive session, including tape recordings, to be immediately made public."

51 O.S. § 24A.5(1)(b)
1996 AG 100 (¶ 6 n.2)
25 O.S. § 307(F)

County boards and committees may conduct executive sessions to discuss only the following topics:

25 O.S. § 307(B)

- Employment, hiring, appointment, promotion, demotion, disciplining or resignation of any individual salaried public officer or employee, including the appointment of an individual to fill an elective county office.

25 O.S. § 307(B)(1)
1993 AG 23

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

1996 AG 40

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

1997 AG 61

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

2006 AG 17

An executive session may not be used to discuss the hiring of independent contractors, including those providing professional services. An executive session can be held for the following purposes, as well as any listed in the Oklahoma Statutes:

2005 AG 29

25 O.S. § 307(B)(2)

- Negotiations concerning employees and representatives of employee groups.

25 O.S. § 307(B)(3)

- The sale, purchase, lease, acquisition, or appraisal of real property by the public body. An executive session for this purpose must be limited to members of the public body, the attorney for the public body and the immediate staff of the public body. No landowner, real estate salesperson, broker, developer, or any other person who may profit directly or indirectly by a proposed transaction concerning real property that is under consideration can be present or participate in the executive session unless they are operating under an existing agreement to represent the public body.

25 O.S. § 307(D)
2010 OK 48

25 O.S. § 307(B)(4)
2005 AG 29

- Confidential communications between a public body and its attorney concerning a pending investigation claim, or action if the public body, with the advice of its attorney, determines that disclosure would seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest. A pending claim can refer to litigation or an administrative action that either exists or is merely potential or anticipated.

25 O.S. § 307(B)(7)

- Any matter where disclosure of information would violate confidentiality requirements of state or federal law.

25 O.S. § 307(B)(8)

- Deliberations or a final decision related to the Administrative Procedures Act.

25 O.S. § 307(B)(11)

- Terrorism, including the investigation of a plan or scheme to commit an act of terrorism, assessments of the vulnerability of government facilities or public improvements to an act of terrorism, plans for deterrence or prevention of or protection from an act of terrorism, plans for response or remediation after an act of terrorism, certain information technology of the public body, and investigations of an act of terrorism that has been committed.

25 O.S. § 307(C)(11)

- Matters pertaining to economic development, including the transfer of property, financing, or the creation of a proposal to entice a business to remain or to locate within their jurisdiction if public disclosure of the matter discussed would interfere with the development of products or services or if public disclosure would violate the confidentiality of the business.

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

25 O.S. § 307(F)

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

Videoconferencing

A videoconference is "a conference among members of a public body remote from one another who are linked by interactive telecommunication devices or technology, or technology permitting both visual and auditory communication between and among members of the public body or between and among members of the public body and members of the public." Public bodies must attempt to use both the visual and auditory communications functions during any videoconference. 25 O.S. § 304(7)

A public body may hold meetings by videoconference, subject to the following: 25 O.S. § 307.1(A)(1)

- Each member of the public body must be visible and audible to each other and the public through a video monitor. 25 O.S. § 307.1(A)(1)(a)
- No less than a quorum of the public body shall be present in person at the meeting site as posted on the meeting notice and agenda. 25 O.S. § 307.1(A)(1)(c)
- Each public meeting held by videoconference or teleconference shall be recorded either by written, electronic, or other means. 25 O.S. § 307.1(A)(2)(a)(b)
- Meeting notices and agendas must list "the location, address, and telephone number of each available videoconference site" and "the identity of each member of the public body and the specific site from which each member of the body shall be physically present and participating in the meeting." Meeting notices and agendas must be prepared and posted in advance. 25 O.S. § 307.1(A)(3)
- Once the notice and agenda are posted, each member must participate from the location listed for him or her. 25 O.S. § 307.1(A)(4)
- To provide the public with "the maximum opportunity to attend and observe" public officials carrying out their duties, members of the public body who are participating by videoconference must do so from a site "within the district or political subdivision from which they are elected, appointed, or are sworn to represent." 25 O.S. § 307.1(A)(5)
- The public must be allowed in each room from which a member of the public body participates. Additional videoconference sites may be provided "as a convenience to the public" but may "not be used to exclude or discourage public attendance at any videoconference site." 25 O.S. § 307.1(A)(6)
- Members of the public attending from a videoconference site must be allowed to "participate and speak ... in the same manner and to the same extent" as the public attending at the physical site of the meeting.

- Materials shared electronically between members of the public body before or during the videoconference must "also be immediately available to the public in the same form and manner." 25 O.S. § 307.1(A)(7) 25 O.S. § 307.1(A)(8)
- All votes must be cast and recorded by a roll call vote. 25 O.S. § 307.1(B)
- Executive sessions may not be conducted by videoconference.

Recording Votes and Meeting Minutes

Each member's vote must be publicly cast and recorded in the minutes for all open meetings of public bodies. 25 O.S. § 305

The county clerk must keep the proceedings of a public body in written form. The minutes are "an official summary of the proceedings" and must clearly show all members present or absent, all matters considered, and all actions taken by the public body. 19 O.S. § 244 25 O.S. § 312(A)

This includes recording when members of the public body are absent during portions of a meeting. Minutes also "must clearly reflect the loss of a quorum, and if so," indicate how "in a manner that may be easily understood by a person with ordinary education and intelligence and is not deceptively vague or misleading." 2012 AG 24 (¶ 22, 39)

The minutes for an emergency meeting must include the nature of the emergency, the reasons for declaring the emergency and the proceedings that occurred in the meeting. 25 O.S. § 312(B)

With the exception of minutes for executive sessions, meeting minutes must be open to public inspection and must include the time and manner of notice given for the meeting. Because the Open Meeting Act does not provide specific deadlines by which the minutes must be recorded and available to the public, they should be prepared "within a reasonable amount of time after the adjournment of the meeting." 25 O.S. § 312(A) 2012 AG 24 (¶ 32)

The Open Meeting Act does not require that public bodies approve their meeting minutes. Failing to approve the minutes does not invalidate the actions taken by the public body in the meeting. 2012 AG 24 (¶33)(37)

Members of the public body do not have to agree on the contents of the minutes. If such a disagreement occurs, the public body may approve the minutes by motion rather than by unanimous consent. Members who were absent from the meeting are "not automatically disqualified from voting to approve the minutes" but must decide if they have "adequate knowledge to attest that the minutes accurately reflect the members present and absent, the matters considered, and the actions taken." 2012 AG 24 (¶ 38) 2012 AG 24 (¶ 35)

Minutes must be taken during executive sessions. The board of county commissioners may appoint a minute clerk. Those minutes are confidential under the Oklahoma Open Records Act. They should be in a sealed file kept separately from the minutes of the meeting's public session. A willful violation of the Open Meeting Act will cause "the minutes and all other records of the executive session, including tape recordings, to be immediately made public." 1980 OK 45 (¶ 12) 1996 AG 100 (¶ 5) 51 O.S. § 24A.5(1)(b) 1996 AG 100 (¶ 6 n.2)

Penalties

Willfully violating any provision of the Open Meeting Act is a misdemeanor punishable by a fine up to Five Hundred Dollars ($500.00) or by imprisonment in the county jail for up to one year, or both. 25 O.S. § 314(A)

The Open Meeting Act must be strictly construed as a penal statute. Prosecutors must prove only a willful failure to comply. Criminal intent is not needed because the conduct is illegal by virtue of the Open Meeting Act. Prosecutors also need not prove injury "to establish a prima facie case of a violation." 1992 OK CR 57 (¶3) 1981 OK CR 78 (¶ 5, 8)

Anyone who believes a public body has violated the Open Meeting Act may file a lawsuit asking a judge to declare its action invalid without having to prove that he or she was individually injured by the alleged violation. If successful, the plaintiff is entitled to reasonable attorney fees. The public body is entitled to reasonable attorney fees if it successfully defends against the lawsuit and the court finds that the suit was clearly frivolous. 25 O.S. § 314(B)(1)(2)(C)

Action taken in "willful violation" of the Open Meeting Act is "invalid." Willful violation includes "any act or omission which has the effect of actually deceiving or misleading the public regarding the scope of matters to be taken up at the meeting." "Willfulness" does not necessitate obvious displays of "bad faith, malice, or wantonness." Rather, "willfulness" reflects intentional breaches of the law or purposeful disregard of the law by individuals who should know the intricacies of the act. 25 O.S. § 313 1981 OK CIV APP 56 (¶10) 1984 OK 95 (¶14)

Publishing Board of County Commissioners Activities

Proceedings

The county clerk is responsible for compiling a full and complete report of the proceedings of the regular and special meetings of the board of county commissioners. The county clerk must take these to the publisher of any newspaper(s) selected by the board for publication no later than ten days after the proceedings were held. Each publication should contain at least the following information: 19 O.S. § 445

- All motions made and voted upon, with the vote of each county commissioner indicated
- All contracts awarded for services, equipment leasing, and capital outlay item sales
- A listing of claims that shows the claim or purchase order number, warrant number, payee, purpose, and amount of the claim 19 O.S. § 444
- A listing of all county employees and their salaries approved for payment. (The board of county commissioners can omit the listing of all employees and their salaries approved for payment in the monthly publication of proceedings.)
- Blanket purchase orders can be deleted from publication. The recommendation is to include them in the board of county commissioner's minutes by stating: "Blanket purchase orders were approved as on file in the Office of the County Clerk."

Employees and Salaries Annual Report

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

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

Publishing Bids

All purchases of Twenty-Five Thousand Dollars ($25,000.00) or more require a one-time publication of bid under the County Purchasing Act.

19 O.S. § 1501(3)(a)

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

61 O.S. § 104
61 O.S. § 102

- A notice must be mailed, first class, to all known prospective bidders who have indicated within the preceding twelve months their interest, in writing, in bidding on county projects. The notice should be mailed at least twenty-one days prior to the date set for opening bids.
- A notice must be published in a county newspaper in two consecutive weekly issues. The first publication must be at least twenty-one days prior to the date set for opening bids.
- If the estimated cost of the public construction contract exceeds One Hundred Thousand Dollars ($100,000.00) or a construction management contract exceeds Fifty Thousand Dollars ($50,000.00) notice should be sent to trade or construction publications for their use and information.

Bid notices should contain the following information:

61 O.S. § 104
61 O.S. § 102

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

Please refer to the *Purchasing Handbook for Oklahoma Counties*, the Office of the State Auditor and Inspector (SA&I), and to 19 O.S. §§ 1500-1507 for more information.

Publishing Notices

The county clerk is requested to publish many different types of notices. These are scattered throughout the statutes, and many are infrequent.

Table 9-1 is a general guide to these notices and their requirements.

Publishing County Budgets

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

68 O.S. § 3002

Table 9-1. Notice Identification and Publication Information

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
1	Notice by county clerk of special sessions of the board of county commissioners if the board has adjourned before the last business day of the month	19 O.S. § 326	Posting in 3 public places, or one publication	Local County Newspaper (LCN)	At least five days prior to the meeting date: notice must give date, time, and purpose of meeting.
2	Notice of hearing to vacate, alter, or relocate highway adjoining state-owned land	19 O.S.§ 339(A)(3)	One	Some LCN in county or counties where road is located	At least 15 days prior to the hearing.
3	Notice of sale of any unused town lots or parcels of ground not needed for county jails or courthouse purposes The resolution authorizing the sale must be published with other proceedings of the board of county commissioners.	19 O.S.§ 342 19 O.S.§ 343	Two successive weekly issues	LCN	In two successive weekly issues
4	Notice of public construction	61 O.S. § 104	Two	LCN	20 days prior to bid opening

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
5	Designation by the board of county commissioners and the county excise board of holidays when county offices will be closed during the year.	19 O.S. § 350 1984 OK AG 54	One	LCN	Between January 1 and 20 each year
6	Submission at regular or special election of a question involving extraordinary expenditures, whether to construct courthouses or other public buildings, construct roads or bridges, or aid any enterprise designed for the count. The notice must contain the time the question will be voted upon and the form of the question.	19 O.S. § 383	At least 4 weeks	LCN	At least four weeks prior to the election
7	Notice of sale of county tools, apparatus, machinery, or equipment.	19 O.S. § 421.1	Two successive weekly issues	LCN	The board of county commissioners must meet to open the bids at the next regular meeting at least 15 full days after the first publication.

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
8	Full and complete report of all official proceedings of regular and special meetings of the board of county commissioners Salaries paid to employees can be omitted from the monthly publication, but, if so, they must be published annually	19 O.S. § 444 19 O.S. § 445 19 O.S. § 446	One	LCN	To be transmitted to the publisher by the county clerk within 10 days of the proceedings with the approval of the board of county commissioners and published within 10 days of receipt. Annual publication of employee salaries must be published in February.
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 said election; "For not less. . ." may mean each time possible for 30 days.

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
10	Notice of advertisement for bids for construction of courthouses, jails, or other county buildings	19 O.S. § 731 19 O.S. § 733	At least one	LCN and other such newspapers in the state as the board deems advisable	First publication at least 30 days prior to date set for bid openings
11	Notice of election upon questions of issuing bonds for courthouses, jails, or other county buildings: the notice must include a statement of the board of county commissioners, the election date, the amount of bonds proposed to be issued, and whether the bonds are for a courthouse, a jail, or both.	19 O.S. § 736	One	Two weekly LCNs published in the county seat – unless only one LCN exists	At least 30 days prior to the election
12	Notice by the county treasurer that money is available to pay warrants against estimated proceeds of tax levy	19 O.S. § 740	One	LCN	As soon as possible
13	Notice of bond election to purchase sites, construct or alter county hospitals	19 O.S. § 782	At least one in each LCN	In two daily or weekly LCNs published at county seat unless only one daily or weekly exists	First publication at least 30 days prior to the date set for holding election
14	Advertisement for bids for county hospital construction	19 O.S.§ 788(a)	Two consecutive weekly issues	LCN	Prior to letting any contract

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
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 the people designated in the 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.§ 866.29	One in each newspaper of general circulation in the county	All newspapers of general circulation in county	Prior to the hearing date
17	City-County Planning and Zoning – Counties with no cities larger than 200,000 population – notice of adoption or amendment of metropolitan comprehensive plan and hearing on termination of nonconforming use of amendment of repeal of zoning regulations (This is not strictly required by the statute but should be included anyway or the plan adopted may not be constitutional.)	19 O.S. 866.20	One	LCN	At least 15 days prior to the hearing date (The statutes do not indicate a period of notice; this is an appropriate guideline.)
18	County Board of Adjustment – Notice of Hearing	19 O.S.§ 866.22	One	LCN	At least 15 days prior to the hearing date

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

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

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

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

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
28	Hearing on petition to create rural road improvement district The notice is to describe the proposed district, state time and place of hearing, and state the people who may appear to protect the district and/or boundaries.	19 O.S.§ 902.3	One day per week for two consecutive weeks	LCN	The hearing must be set no less than 20 days, or more than 40 days, after the filing of valid petition.
29	Notice of election for organization of rural road improvement district	19 O.S.§ 902.4	Two	LCN	One day per week for two consecutive weeks prior to election stated in notice
30	Bond election by rural road improvement district	19 O.S.§ 902.12	Three	LCN	Once per week for three consecutive weeks prior to election
31	Sale of bonds for work under rural road improvement district	19 O.S.§ 902.14	Ten days in a daily newspaper, two times for weekly newspaper, or two times for daily newspaper if published two times with one week interval	LCN	Prior to date of election specified in notice

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

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

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
36	Hearing on report of the board of county commissioners on appraisal or apportionment of benefits made by the road improvements district	19 O.S.§ 1242	Six consecutive issues of daily newspaper or two consecutive issues of weekly newspaper	LCN	Final publication may not be less than 5 days, or more than 10 days, prior to the date of the hearing.
37	Notice of installment due of assessment made for road improvement district	19 O.S.§ 1250	Two successive issues of a daily newspaper or one issue of a weekly newspaper	LCN	Publication must be made by county clerk no less than 30 days, or more than 40 days, before the maturity of the installment due date.
38	Notice of annexation to road improvement district	19 O.S.§ 1264	One	LCN	At least 10 days prior to the hearing date in the notice
39	Notice of election for issuance of water facility or reservoir general obligation bonds	19 O.S.§ 1276(B) 19 O.S.§ 1276(C)	Once a week for two consecutive weeks	LCN	First publication must be at least 30 days prior to the election date.

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
40	Notice of hearing of proposed county budget: the notice must contain date, time, and place of hearing together with proposed budget summaries.	19 O.S.§ 1412	One	LCN	No less than 5 days before the hearing date. The hearing is to be held no later than 15 days prior to the beginning of the budget year
41	County solicitation of bids from vendors for purchase, lease-purchase, or rental of supplies, materials, and equipment	19 O.S. § 1505	One	LCN	The notice must be published at least 10 days prior to the date for bid openings
42	Hearing on proposed budget of emergency medical service district	19 O.S.§ 1714	One	LCN	The hearing must be set no later than 15 days prior to the beginning of the budget year and publication must be no less than 5 days before the hearing date
43	Public trusts – sale of bonds	60 O.S. § 176(G)	At least once a week for two successive weeks	LCN in county where principal office of the trust is located.	Two successive weeks prior to the date bids are received and opened

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
44	Public trusts – award of contracts for construction, labor, and/or equipment	60 O.S. § 176(H)	At least once a week for two successive weeks	LCN in the county where the major part of the work is to be done.	Two successive weeks prior to the date bids are received and opened
45	Warrants – treasurer publishes notice of monies on hand to pay registered warrants	62 O.S. § 475	One	Newspaper (Not specified)	Interest must cease on warrants 30 days after publication.
46	Publication of financial statements and itemized statements of estimated needs and probable income from sources including ad valorem tax for current fiscal year of the board of county commissioners, city and town governing bodies, and boards of education of school districts	68 O.S.§ 3002	One publication or post five notices in public places	LCN in such political subdivision; if no such newspaper, then LCN of general circulation	Counties on or before August 17; incorporated towns by August 22; cities by August 27; and school districts by October 1 – or within 5 days after filing
47	Notice to present claims of indebtedness against county	62 O.S.§ 310.4	Two successive issues of a daily or one issue of a weekly paper	LCN	Anytime during July
48	Notice of transfer of funds from the county sinking fund to the county general fund	62 O.S. § 445	Four successive issues	LCN	Prior to intent to transfer
49	Publication of all revisions of increase or additional items over that were submitted in the board of county commissioners' estimate of needs	68 O.S.§ 3007	Two successive issues of a daily or one issue of a weekly	LCN	As soon as possible

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
50	Notice of hearing at which any taxpayer may be heard for or against any part of the estimate of needs for expenses of current year	68 O.S.§ 3013	One	LCN	Prior to hearing date
51	Notice of request for supplemental appropriations to a budget	68 O.S.§ 3021	One	LCN	At least 3 days prior to meeting of county excise board
52	Notice that budgets and levies are on file in the office of the county clerk	68 O.S.§ 3022	One	LCN	As soon as possible
53	Resolution and ballot for sales tax must be published at least 4 times; AGEC 793 "Adopting a County Sales Tax"	19 O.S. § 383	Four	LCN	DA recommendation
NOTE: **Any official required to publish a notice shall submit the notice in writing or by electronic means by the deadline established by the newspaper for such notices. Upon request, the newspaper shall confirm receipt of the notice and notify the official of the dates of the issue or issues in which the notice shall appear. When notice is required by law, the newspaper shall cause the notice to be placed on the newspaper website and on a statewide website. If the notice is not published in the issue specified, the newspaper must publish the notice in a future issue specified by the official at no charge.**					28 O.S. § 121

Chapter Ten
Duties of the County Clerk: Payroll

Understanding the Wages and Salary Process

Wages and Salaries

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

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

19 O.S. §§ 180.58~180.68

Salaries must be paid either monthly or twice a month as ordered by the board of county commissioners for each month or fraction of a month that the officer lawfully occupies and holds title to the office. Changes in salary must take place as of, on, and after the 1st day of July of each fiscal year.

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

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

19 O.S. § 180.62
74 O.S. § 20k-1B

(Basic annual salary for county sheriffs is $44,000 - $75,000)

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 ½.*

Figure 10-1. Sample Salary Calculation for County Officers

Example:

County elected official in a county of 202,000 population in the recent federal decennial census and gross valuation of taxable property (as provided to the excise board by the assessor) of Eighty-Eight Thousand Dollars ($88,000,000).

Base Salary $19,000 to $49,500

Addition for serviceability:

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

($88,000,000 – 75,000,000) / $5,000,000 = 2.6; $100 x 3 = $300

Addition for service-load:

0 – 75,000: 75,000 / 1,000 = 75; $12.50 x 75 = $937.50

(150,000 – 75,000) / 5,000 = 15; $12.50 x 15 = 187.50

(202,000 – 150,000) / 10,000 = 5.2; $12.50 x 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 - $75,000. Refer to SA&I's bulletin on state grants for more information on sheriffs' salaries. 74 O.S. § 20k-1B

NOTE:
A county's current population can be found in the U.S. Census Bureau website.

Deputies and Assistants

Each principal officer must appoint a first or chief deputy or assistant and record that appointment in the county clerk's office. This deputy or assistant is charged with all of the duties of the principal officer while still serving under the principal officer. 19 O.S. § 180.65

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

NOTE:
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 in excess of a county officer. 19 O.S. § 180.65

Fair Labor Standards Act

Each county should have a written policy that addresses whether the county will pay overtime or compensate with time off. Overtime or time off at a rate of 1½ times the employee's basic rate of pay must be paid or given for work in excess of 40 hours in any workweek. Employees who voluntarily continue to work before or after their assigned times are entitled to payment. Vacation and sick leave should NOT be considered as time worked for FLSA.

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

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

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

Family and Medical Leave Act

The county is required to follow the U.S. Department of Labor Family and Medical Leave Act. The act should be a part of the County Personnel Policy. The clerk's office payroll division should be familiar with the policy. The county will comply with the federal Family and Medical Leave Act of 1994, as amended in 2010 (the "FMLA"). Employees must have been employed by the county for more than 12 months over the past seven (7) years and must have worked at least 1,250 hours in the 12 months preceding any leave to be eligible for the Family and Medical Leave described in this policy. This seven (7) year measurement is adjusted if the leave is caused by certain military service. Employees must also work in or within 75 miles of a location at which county employs 50 or more individuals to be eligible for the Family Medical Leave described in this policy.

Processing Hiring and Terminations

Nepotism

Each county officer should attempt to ensure that no county officer or employee violates the nepotism laws. No person related within the third degree by affinity (marriage) or consanguinity (blood) to any elected county official or any nonelected official defined in the statutes can hold any clerkship, office, position, employment, or duty in the same agency as the official. 21 O.S. § 481

- Nepotism restrictions do not apply to relatives or officials in branches of county government other than the officer's own. For example, the spouse of an excise board member can work for the election board.
- Spouses of persons related to the official by marriage are eligible for appointment. For example, the husband of the official's spouse's sister could be appointed or hired.
- Spouses of persons related to the official by blood are ineligible for appointment. For example, the husband of the official's sister cannot be appointed or hired.
- Nepotism restrictions apply to adopted as well as natural children.
- When husband and wife divorce, the divorce terminates their relationship by affinity.

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

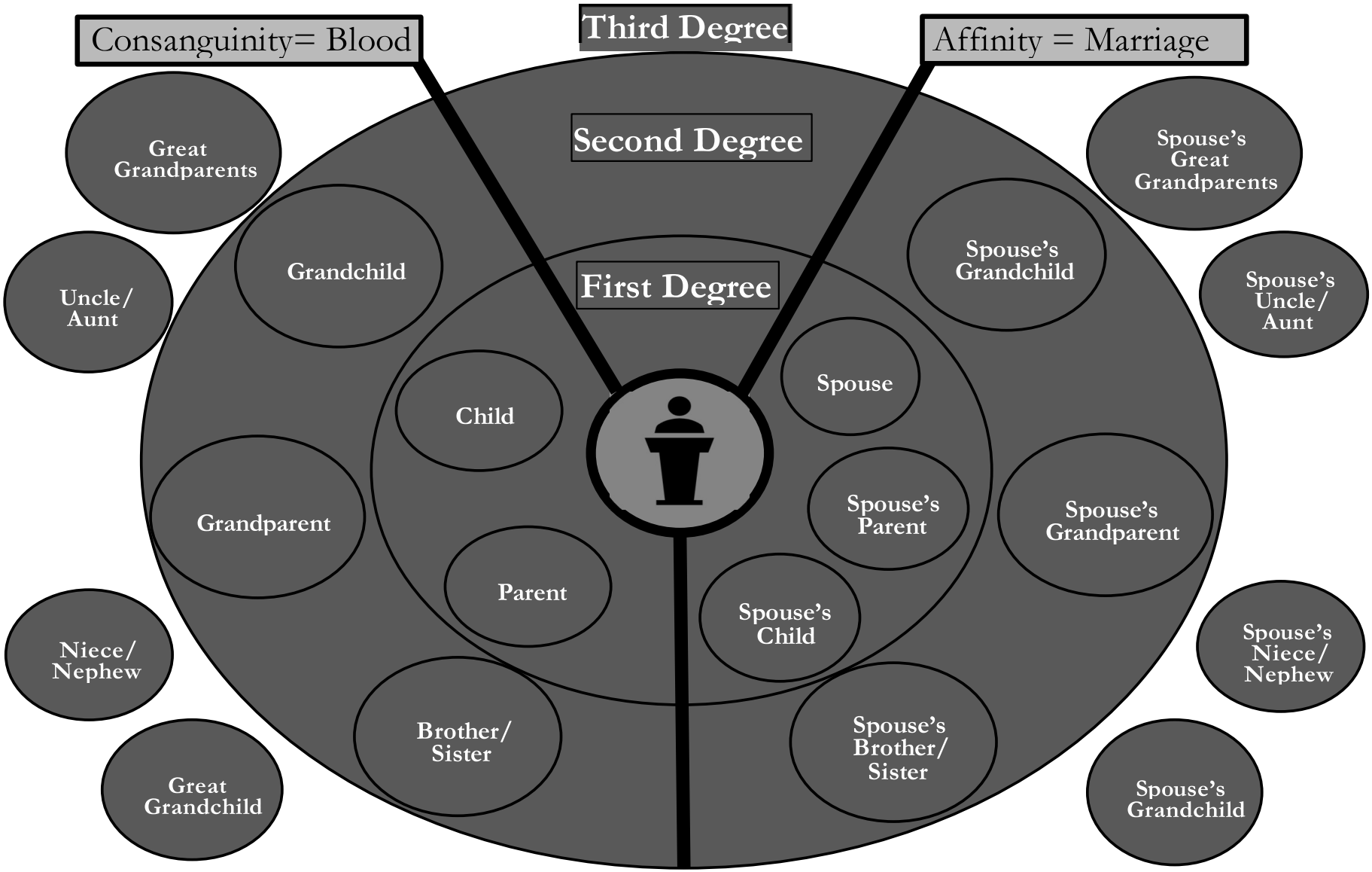

Figure 10-2. Nepotism Chart

Employee Hiring

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

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

Employee Hiring					
Document	**Brief Explanation**	**County Clerk/ Officer**	**Optional**	**Personnel File**	**Resource**
Oath of Office	Elected county officials and board appointments (i.e. excise/equalization/fair)	County Clerk	No	Yes	Oklahoma Constitution Article 15
Employee's Withholding Certificate (Form W-4)	IRS form completed by employee for federal income tax withholding. Annual review by employee required.	County Clerk	No	Yes	
Employee's State Withholding Allowance Certificate (Form OK W-4)	Income tax withholding for the state of Oklahoma. Annual review by employee	County Clerk	No	Yes	
Direct Deposit Form **	Applicable if the county offers direct deposit	County Clerk	Yes	Yes	
Acknowledgment of Receipt of County Personnel Handbook and Travel Policy (either separately or combined)	Acknowledgement by employee of receipt of county personnel policy handbook and/or travel policy	County Clerk	No	Yes	
Acknowledgment of Receipt of Drug and Alcohol Testing Policy	Acknowledgement by employee of receipt of county drug and alcohol policy; affidavit of acknowledgement	County Clerk	No	Yes	Any testing will be held confidential

Employee Hiring					
Document	**Brief Explanation**	**County Clerk/ Officer**	**Optional**	**Personnel File**	**Resource**
Acknowledgement of County Electronic Information	Acknowledgement by employee that the county electronic communication policy has been read and understood	County Clerk	If policy adopted by board of county commissioners	Yes	
Personal Use of County-Owned Vehicle Agreement	Acknowledgement by employee that the county policy on the use of county-owned vehicles has been read and understood		If policy adopted by board of county commissioners	Yes	
Insurance enrollment form/beneficiary designation	Self-explanatory	County Clerk	No	Yes	
COBRA New Hire Report	Notification of right to COBRA (continuation of insurance upon termination).	County Clerk	No	Yes	
Oklahoma Public Employees Enrollment Application and beneficiary designation	As benefits coordinator for OPERS, the county clerk is responsible for all enrollment forms and employment termination forms. Annual training is held by OPERS. Check the website for complete retirement coordinator responsibilities.***	County Clerk	No	Yes	opers.ok.gov
Essential OPERS & Step-Up acknowledgement form ***	Optional enrollment in step-up program ***	County Clerk	No	Yes	

Employee Hiring					
Document	**Brief Explanation**	**County Clerk/ Officer**	**Optional**	**Personnel File**	**Resource**
Supplemental payroll related plans	Other benefit plans for insurance, retirement, deferred compensation, etc. as provided and approved by the board of county commissioners.	County Clerk	No	Yes	
Signatures on File	The signatures of the county clerk and court clerk, their employees, and the district attorneys must be registered with the Secretary of State and updated annually.	County Clerk	No	Optional	Oklahoma Secretary of State
Separation Agreement	If applicable	County Clerk	No	Yes	
* Each county payroll department is responsible for determining the confidentiality of each document.					
** The board of county commissioners in each of the counties of the state may establish a direct deposit payment system to pay county employees instead of physical checks or cash. 19 O.S. § 180.87; 40 O.S. §§ 165.1, 165.2					
*** The OPERS forms listed in this table are NOT a complete listing.					

Special Payroll Situations

Election Board Members

26 O.S. § 2-101.9
26 O.S. § 2-115

All persons appointed as members of the county election board, before starting their duties, must take and subscribe to the oath of office prescribed by the Constitution. These oaths are filed in the county clerk's office.

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

26 O.S. § 2-118

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

Election Workers

Election workers who make more than Two Thousand Three Hundred Dollars ($2,300.00) per year are subject to taxation and the county clerk must issue a W-4. The salary amount should be verified annually with IRS.

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

Emergency Workers

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

County Fair Judges

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

County Equalization/Excise Board

68 O.S. 3005.1

The members of county equalization/excise boards in all counties having an assessed valuation of Two Billion Dollars ($2,000,000,000.00) or more shall receive as compensation an amount not to exceed $125.00 per day. The members of county equalization/excise boards in all other counties may receive as compensation an amount not to exceed $100 per day, this amount to be established by the boards.

68 O.S. 2862

NOTE:
When attending the board of tax roll corrections, the chairman may be paid in accordance with the equalization pay authorized.

68 O.S. 2872

County equalization/county excise board members must complete W-4 forms and will receive W-2s in accordance with the IRS regulations.

In addition, the members of county equalization/excise boards shall be reimbursed for each mile of travel to and from their residences to the place of meeting of the board for each session attended at the rate provided for other county officers. The members of county equalization/excise boards shall also be reimbursed at the same rate for each mile of necessary travel in performing their official duties. Members are also eligible for payment when attending training sessions as required by law. 68 O.S. 3005.1

Terminations and Retirements

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

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

Reporting of Payroll Related Deductions

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

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

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

Returns/Reports					
Date	**Agency**	**Report**	**Description**	**Reporting Method**	**EE receives copy**
Bi-annually; Odd-numbered years	EEOC	EEO-4 Data Collection (Formerly known as State and Local Government Report)	EEOC collects labor force data from state and local governments with 100 or more employees.	Electronic - The EEO-4 data collection is conducted biennially in every odd-numbered year.	No
As stipulated by provider	To County Provider	Workers' Compensation	Report of employees by occupations		No
Annual; Check IRS for deadline	IRS and OTC	W-2 and W-3	Wage and tax statements and transmittal	Electronic	No
Annual; Check IRS for deadline	IRS	1095-C and 1904-C Transmittal	Affordable Care Act; Health Provider Information	Paper or electronic	Yes
Annual; Check IRS for deadlines	IRS and OTC	1099 MISC Form	Miscellaneous income paid to contractors	Electronic	Yes
Prior to January	County Clerk	Request to update W-4	Employees must be given an opportunity to update tax withholdings annually.	Form	Yes
Annually each February	County Clerk	Salary Publications	County must publish all employees' salaries annually.	Legal Publication	No

Reporting of Federal Tax Deposits

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

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

Processing Travel Expenses

19 O.S. § 163

Each county officer or deputy is entitled to reimbursement for certain travel expenses incurred in the performance of official duties. Expenses must be submitted on sworn, itemized claims. Some reimbursement may be subject to IRS taxable status. The most common is reimbursement of meals without an overnight stay, which can be considered taxable. The county should have an adopted travel policy to ensure equity of reimbursements in the county. (See SA&I website for sample travel policy.)

19 O.S. § 164

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

19 O.S. § 180.43(B)(C)

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

19 O.S. § 166

NOTE:
Each county officer may be subject to penalty for failure to attend required meetings as specified. For additional information regarding travel expenses, please refer to SA&I Bulletin 84-20 and 85-39 (please reach out to State Auditor contact to acquire these bulletins) and to AG Opinion No. 83-229.

Safety Awards

19 O.S. § 339(A)(12)

Each year, county officers may nominate their employees for a special incentive award for safety-related job performance. The county should adopt a safety awards policy with requirements for safety awards. The board of county commissioners approves and provides the safety awards with a maximum payment of Two Hundred Fifty Dollars ($250.00). These awards are taxable. County officers are not eligible for these safety awards.

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

Federal Requirements for Personnel Files

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

For detailed information on federal guidelines and other employment information, please refer to SA&I Bulletin 87-28 (reach out to State Auditor contact to acquire bulletin) and the Sample Personnel Policy published by the Association of County Commissioners of Oklahoma (ACCO).

Access to Personnel Files

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

51 O.S. § 24A.7

Counties are not required to disclose the following personnel records:

- Internal personnel investigations including examination and selection material for employment, hiring, appointment, promotion, demotion, discipline, or resignation.
- Disclosures that would constitute a clearly unwarranted invasion of personal privacy such as employee evaluations, payroll deductions, employment applications submitted by persons not hired, home address of employed or formerly employed persons.

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

All personnel records not specifically falling within the exceptions shall be available for public inspection and copying: the employment application, gross receipts of public funds, dates of employment, title or position, and records of any final disciplinary action resulting in loss of pay, suspension, demotion, or termination.

Employees shall have access to their own personnel file.

Providing Insurance Benefits

A county may provide hospital and medical benefits, accident, health, and life insurance for its employees.

The county may pay for any or all of these benefits and, with proper authorization, may deduct premiums from the employees' wages. This insurance may be contracted to any insurance company authorized to do business in the state of Oklahoma.

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

Self-insurance may even be pooled between two or more counties.

19 O.S. § 1505

A county is not required to utilize the competitive bidding procedures when acquiring insurance coverage for the county and/or its employees.

Vacation and Sick Leave

Each county may develop and maintain a formal plan for vacation and sick leave for all regular employees. No person chosen by election or appointment to fill an elective office is eligible for any leave plan, nor is this person eligible for accrual of leave benefits.

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

Holidays

The board of county commissioners and the county excise board set the holidays to be observed by the counties. Holiday dates should be published each year between January 1 and 20. The statutes list nine holidays that might normally be included plus additional optional holidays.

19 O.S. § 350
25 O.S. § 82.1
25 O.S. § 82.2

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

County Officers and Employee Deferred Savings Plan

The county has authority to establish a county officer and employee deferred savings and incentive plan for the payment of matching employer contributions as provided by this section, subject to the limit upon the amount of the matching employer contribution as provided by law. The participating employer shall pay the contributions from the same source of funds used in paying salary to the county officer or employee.

Consult with the district attorney and the State Auditor's office.

Wellness Council

19 O.S. §1302

Any "cash" incentives established by the wellness council would create a taxable situation for the employee. The county should adopt a wellness incentives policy with requirements for safety awards.

Handling Workers' Compensations

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

Handling Retirement

The county clerk serves as coordinator of retirement with the Oklahoma Public Employees Retirement System (OPERS). Many changes have been made in recent years and therefore the county clerk should refer to the Oklahoma Public Employees Retirement System website for more information.

The statutes covering retirement are in Title 74.

Chapter Eleven
Duties of the County Clerk: Recording and Filing

Recording and Filing Requirements

Conforming Instruments

19 O.S. § 298
16 O.S. § 86.1

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

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

19 O.S. § 298(D)
19 O.S. § 298.1

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

19 O.S. § 298(B)

If an instrument does not contain sufficient room for stamps and recording information, the county clerk must attach an additional page to the document. The top margin of all documents must be at least two (2) inches, and all other margins must be at least one (1) inch. (Stray markings such as signatures will not invalidate filings).

Alien Ownership of Land

No alien or any person who is not a citizen of the United States or foreign government adversary shall acquire title to or own land in this state either directly or indirectly through a business entity, trust, or foreign government enterprise.

The Attorney General must provide a separate affidavit form for individuals and for business entities or trusts to comply with the requirements. The Attorney General may establish additional exemptions which the Attorney General deems necessary. The applicable exemption must be shown on the face of the deed prior to the recording of the deed, and no affidavit shall be required.

60 O.S. § 121

The county clerk may accept an affidavit in substantial compliance with the affidavit form provided by the Attorney General.

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

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

19 O.S. § 298(A)

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

19 O.S. § 298(E)

NOTE:
These requirements do not apply to plats or filings under the Uniform Commercial Code (UCC) or instruments that may be filed according to any other law.

Title Theft

16 O.S. § 311

A person who is the victim of title theft, as defined in Title 21 Section 1534 of the Oklahoma Statutes, may file a notice of fraudulent conveyance, duly verified by oath, in the county clerk's office setting forth the nature of the fraudulent conveyance. This notice may be filed by the victim or by any other person acting on behalf of the victim who is under a disability or otherwise unable to assert the claim on his or her own behalf. This notice shall serve as a constructive notice that the conveyance is alleged to be fraudulent.

To be effective and entitled to be recorded, notice of a fraudulent conveyance shall contain an accurate and full description of the real property affected by the recorded fraudulent conveyance. This notice of fraudulent conveyance shall be filed for record in the county clerk's office of the county or counties where the real property is situated. Except as provided in the statutes, the county clerk shall accept any notice presented that describes real property located in the county and shall enter, record, and index such notice in the same manner that a deed is recorded.

A county clerk may charge fees for the recording of the notice in accordance with the county clerk fee schedule set forth in the statutes. The name or names of any victim appearing in the notice shall be entered as a grantee or grantees in the indexes. No fee shall be charged by the county clerk or court clerk for the filing of an order to quiet title to restore title to the rightful property owner due to a fraudulent conveyance.

Upon the filing of a notice of fraudulent conveyance, the county clerk shall deliver a copy of the notice to the district attorney and the local law enforcement agency that has jurisdiction where the property is located for investigation and potential prosecution.

The county clerk may refuse to file a notice of fraudulent conveyance if the clerk has a reasonable belief that the notice constitutes sham legal process as defined in the statutes, or if the clerk has a reasonable belief that the notice is being presented as a slander of title to the real property. If the county clerk refuses to file a notice of fraudulent conveyance, the aggrieved party may petition the district court for a writ of mandamus to compel the county clerk to record the notice pursuant to the provisions of Section 75 of Title 16 of the Oklahoma Statutes.

Unlawful Land Restriction

With the exception of property in an owner's association, an owner of real property subject to an unlawful restriction may submit to the recorder for recordation in the land records an amendment to remove the unlawful restriction, but only as to the owner's property.

The amendment must be executed and acknowledged in the manner required for recordation of a document in the land records. The amendment must be recorded with the county clerk in the county in which the document containing the unlawful restriction is recorded.

A county clerk shall record an amendment submitted under this act, add the amendment to the index, and cross-reference the amendment to the document containing the unlawful restriction. A county clerk is not liable for recording an amendment under this act.

16 O.S. §§ 402-407

No person shall record or cause to be recorded an unfair service agreement or notice or memorandum thereof in this state. The county clerk's office shall refuse to accept for recordation an unfair service agreement.

16 O.S. § 305

If a county clerk does accidentally record an unfair service agreement, the county clerk shall incur no liability for doing so. If an unfair service agreement is recorded in this state, it shall not provide actual or constructive notice against an otherwise bona fide purchaser or creditor.

Record Preservation Fee

Effective November 1, 2019, the county clerk must collect $10.00 for each instrument recorded with the registrar of deeds. This fee is in addition to all other fees required by law.

28 O.S § 32(C)

NOTE:
Recording, when applied to the official public records of any office or court, includes filing. The Record Preservation Fee is not charged or collected on any instrument filed in the county clerk's office that is statutorily exempt from paying a filing fee.

16 O.S. § 78(c)

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

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

28 O.S. § 32(D)

Sham Filings

The county clerk can refuse to file any instrument presented for filing if the county clerk believes that the instrument constitutes sham legal process. Sham legal process means the issuance, display, delivery, distribution, reliance on as lawful authority, or other use of an instrument that is not lawfully issued, whether the instrument is produced for inspection or actually exists and purports to do any of the following activities:

21 O.S. § 1533
19 O.S. § 267

- To be a summons, subpoena, judgment, arrest warrant, search warrant or other order of a court recognized by the laws of Oklahoma.
- To assert jurisdiction or authority over, or determine or adjudicate the legal or equitable status, rights, duties, powers, or privileges of any person or property.
- To require or authorize the search, seizure, indictment, arrest, trial, or sentencing of any person or property.

Notice of Refusal and Writ of Mandamus Filings

19 O.S. § 267(B)

Any person aggrieved (who believes they have been wronged) by the county clerk's refusal to file an instrument may petition the district court for a writ of mandamus to require the county clerk to record the instrument.

At the time of refusal, the person aggrieved must file a notice of refusal with the county clerk to preserve filing priority if the person prevails in any action, if the person wants to preserve filing priority. The refusal notice must be submitted on a form provided by the county clerk but must be filled out by the aggrieved party. A copy of the instrument that the county clerk refused to file must be attached to the notice of refusal. The county clerk must stamp the date of refusal on the notice of refusal.

The refusal notice must be in the format shown in Figure 11-1.

The action for a writ of mandamus must be filed with the district court within 20 days after the notice of refusal is filed with the county clerk. If the writ of mandamus is granted, the court clerk must refund the fee for filing the action. Notice of the pendency (continuance) of a mandamus action must be filed in accordance with Section 2004.2 of Title 12 of the Oklahoma Statutes. A file-stamped copy of the notice of the pendency of the action, identifying the case and the court in which the action is pending, and the legal description of the land affected by the action must be filed with the county clerk.

12 O.S. § 2004.2

If the court determines that the instrument is not sham legal process or is not for the purpose of slandering title, the court must order the county clerk to record the instrument. The court order must include a notation of the book and page number of the index in which the notice of refusal is located and a statement that abstractors shall not show the pages on which the attachment to the notice of refusal is located in any abstract. For any instrument which the court orders to be filed, the date of filing must be retroactive to the date the notice of refusal was filed. If the court determines that the instrument is sham legal process, the court must issue an order that abstractors will not show the pages of the index on which the attachment to the notice of refusal is located in any abstract.

19 O.S. § 267(C)

If a county clerk files an instrument that is sham legal process or refuses to file an instrument because they believe the instrument is sham legal process, the county clerk is immune from liability for such action in any civil suit.

Sign Posting

19 O.S. § 267(D)

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

STATE OF OKLAHOMA
_____COUNTY

NOTICE OF

REFUSAL

The Office of County Clerk of_____COUNTY has on (date)

refused to file a document designated_____
(title of document or brief description of document).
The document constitutes a claim or lien on the following property:_____

(Description of Property)

_____

(In case of real property, the description must be the legal description for the property.)
A copy of the refused document must be attached to this notice of refusal or the clerk cannot accept it for fling.

Signed:_____Signed:_____

County Clerk Aggrieved party or attorney for aggrieved party

_____County, Oklahoma

Address:_____ 12 O.S. § 2004.2

Figure 11-1. Notice of Refusal Format for Sham Filing

Consolidation of Offices of Registrar of Deeds and County Clerk

The legislature consolidated the registrar of deeds with the county clerk's office in 1941. Some of the statutes still refer to the registrar of deeds although the county clerk now performs this duty.

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

The statutes state that the registrar of deeds (the county clerk) must keep "suitable records of all deeds, mortgages, maps, plats, and other instruments."

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

Maps and Plats

19 O.S. § 286

The county clerk is required to maintain a record of maps of cities, towns, and counties and the platting of various parcels of land such as cemeteries, subdivisions, public improvements, and master plans. In most cases, a plat must be approved by the appropriate governing body before it can be accepted and recorded. Unfortunately, the statutes that govern these activities are spread through at least six title sections. Primarily, these titles cover cemeteries (Title 8), cities and towns (Title 11), and counties (Title 19).

Plats in Unincorporated Areas

Before they can be filed with the county clerk, all plats or subdivision plats of property in unincorporated areas with roads of public designation must go before the board of county commissioners for the board to determine if the dedicated public roads meet the requirements of the statutes and the standards of public road design.

19 O.S. § 288.1
69 O.S. § 601.1

Cemeteries - Title 8

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

8 O.S. § 4

Cities and Towns - Title 11

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

11 O.S. § 41-105
11 O.S. § 41-106

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

11 O.S. § 41-108

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

If the owners wish to vacate the plat, meaning to remove it from the files, they may do so. They must obtain the approval of the same body that originally approved the plat. This decree or written instrument must be filed and recorded by the county clerk. The county clerk must write in plain, legible letters across that part of the plat so vacated the word "VACATED." The county clerk must also note on the original plat a reference to the decree or instrument and the volume and page where it is recorded.

11 O.S. § 42-104

When a municipality wishes to make a public improvement on public land (such as a building, streets and alleys, or playgrounds) the appropriate authority must consider and approve the changes.

11 O.S. § 46-104

All plans, plats, or replats must be approved before being recorded by the county clerk. When this process comes under the control of a Regional Planning Commission, the same procedure is required.

Land Outside Corporate Limits of a Municipality

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

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

Prior to selling land as described above without a plat, a certificate from the department of health must be filed which shows either approval or disapproval for private sewage disposal systems. 27A O.S. § 2-6-403

Fees for Filing

The county clerk must collect the appropriate fees for recording plats as shown in the county clerk's fee schedule. 28 O.S. § 32

The county clerk must round amounts owed to the entity as follows if the payment is made in cash so that an amount ending in: one or two cents rounds to zero; three or four cents rounds to five; six or seven cents rounds down to five; and eight or nine cents rounds up to ten cents. This rounding does not apply to check, debit card, credit card, electronic or digital payments, but will apply to cash payments (or any portion of the payment made in cash). These provisions shall be made mandatory beginning July 1, 2027. 62 O.S. § 9002

Errors and Defects

The following procedures are for correcting errors and defects in recorded plats: 11 O.S. § 41-115

- The correction must be in the form of a certificate, dated, signed, sealed, and acknowledged by the original surveyor, if available. If another surveyor must accomplish a correction, the same conditions apply, except the reason for the original surveyor's defection must be a part of the certification.
- The certificate is filed in the county clerk's office, to be indexed in the tract index, and the original must be kept with the plat record. Any corrections are subject to the same approval from the appropriate governing bodies who have jurisdiction as was required for the original plat for filing.

Upon receipt of an Affidavit Regarding Correction of Plats from a municipality submitted in accordance with this section, the county clerk shall make redactions to the electronic version of the plat on the county clerk's website in accordance with the information provided in the affidavit. 11 O.S. § 42-106.1

Title 46, Mortgages

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

46 O.S. § 14
46 O.S. § 15

NOTE:
Contracts for deed are treated as mortgages.

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

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

68 O.S. § 1905

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

68 O.S. § 1905

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

Receiving (Reception) Book

The purpose of a Receiving Book (SA&I Form No. 147) is to record the fact and establish the date and time at which various instruments were filed or recorded. It provides a chronological record of all instruments presented to the county clerk for filing in real estate records (as it may affect land ownership). Whether or not it has a legal description, an instrument is assigned reception, book, and page numbers, except plats, which will receive plat book and page numbers, or cabinet and slide numbers for hanging cabinets. Thus, the clerk keeps a record of all items formerly recorded by the registrar of deeds and of all items to be filed as public notice.

The receiving book contains the following information:

19 O.S. § 289

- Reception Number
- Year, Month, Day, Hour and Minute Received.

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

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

Index of Instruments

19 O.S. § 287

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

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

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

Numerical Index of Instruments

19 O.S. § 291

The clerk must maintain a numerical (tract) index of all instruments relating to tracts of land within the county. This index creates the chain of title for any given parcel.

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

In counties with populations over 240,000, the county assessor, county clerk, and county treasurer may adopt a system of land parcel identifier numbers. All three offices must then use this number to identify a tract of real property. If a numbering system has been adopted, the county clerk must not accept maps, plats, deeds, or other instruments for filing or recording unless this number is on the face of the instrument.

Partnerships, Fictitious Name, and Sole Proprietorships

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

54 O.S. § 81

Sole proprietorships are filed with the county clerk in miscellaneous records. The county clerk must collect the appropriate fees as defined in the county clerk's fee schedule in Appendix B.

Handling Deeds and Documentary Stamps

Deeds

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

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

If the boundaries of this district are changed at a later date, a certified copy of the resolution, ordinance, or court order making the change must be filed within 30 days. The county clerk must indicate the land affected on the numerical index. Fees must be the same as recording and indexing any plat.

16 O.S. § 30
16 O.S. § 31

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

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

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

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

16 O.S. § 28
16 O.S. § 63
16 O.S. § 75

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

Documentary Stamps

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

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

The statutes state that only documentary stamps can be used to pay this tax. At the time of filing, they can be affixed to the deed, printed on by meter, or stamped on with a rubber stamp. The county clerk ensures that the date is recorded on the filing.

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

Affidavit

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

Exemptions

Thirteen exemptions, which include the following items, are listed in the statutes: 68 O.S. § 3202

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

Violations

If the county clerk is aware that anyone has or might violate the laws relating to the use of documentary stamps, the county clerk should immediately report this to the Oklahoma Tax Commission. Penalties for violating these laws can be a fine of up to One Thousand Dollars ($1,000.00) or imprisonment of up to one year. The report to the Oklahoma Tax Commission should include a copy of the questionable deed and supporting material (copy of mortgage, copy of previous deed, the county assessor's valuation, or the sheriff's sale price). 68 O.S. §. 3206

68 O.S. § 3204 (A)

The Oklahoma Tax Commission is responsible for the design and printing of these stamps. Stamps are distributed to the county clerks who have the responsibility for selling the stamps and accounting on the last day of each month for these sales to the Oklahoma Tax Commission (OTC) on OTC Form No. 962 and OTC Form No. 963 (acquire these forms through communication with the Oklahoma Tax Commission).

The Oklahoma Tax Commission auditors review deeds filed with each county clerk to verify the proper affixing of documentary stamps (Oklahoma Administrative Code, Title 710, section 30-1-6).

Rates

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

Tax Rate

68 O.S. §. 3201(A)

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

68 O.S. § 3204 (B)(C)

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

Example: tax on a Ten Thousand Dollars ($10,000.00) sale is computed as follows:

$10,000/500 = 20

20 X $0.75 = $15.00 of Tax

Apportionment of Tax

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

*The remaining twenty cents ($0.20) per $500.00 is paid into the county general fund.

Distribution

Documentary Stamp Allocation - Effecitve July 1, 2019

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

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

Procedure to Get Refund on Documentary Stamps Purchased in Excess

Submit a typewritten letter to:

Documentary Stamps Division

Oklahoma Tax Commission

2501 Lincoln Boulevard

Oklahoma City, Oklahoma 73194

The letter should include the following information:

- Statement of circumstances of excess purchase
- Amounts involved
- County where stamps were purchased and the purchase date
- Entity to whom a refund should be made, and the mailing address

The letter must be signed by an authorized official of the payee.

The letter must be accompanied by copies only of support material, including the following items:

- Deed
- Bill of Sale or Contract for Deed
- Check showing payment for property
- Anything else that proves the amounts in the transaction

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

Handling Miscellaneous Duties

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

Bonds, Certified

19 O.S. § 736
19 O.S. § 738

All general obligation bonds issued by a county, city, town, township, or board of education school district must be signed by the chief officer and attested by the county clerk. A certificate must be signed by the district attorney and the county clerk.

Bonds

County bonds must be countersigned and recorded by the county clerk. Notices of bond election must be attested by the county clerk.

Bonds, School

70 O.S. § 15-105

Bonds must have an endorsed certificate signed by the county clerk and the district attorney.

2 O.S. § 15-161

Carnival

Carnivals must post a bond of Two Thousand Five Hundred Dollars ($2,500.00) with the Secretary of State and file a certificate with the county clerk to do business in that county.

2 O.S. § 17-17

Cooperative Marketing Associations

Cooperative marketing associations must file contracts with the county clerk and pay the required fees. A certificate for a terminated contract may be filed but the fee is the same as for a UCC.

Federal Liens

68 O.S. § 3403(B)(C)

Federal liens for real property are filed in the county clerk's office. Federal liens on personal property are filed in Oklahoma County.

Hospital, County

19 O.S. § 794

Each county hospital must be audited annually by an independent auditor. The audit report is filed with the board of county commissioners, the county clerk, the district attorney, and the SA&I office.

Initiative Petitions

19 O.S. § 389

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

Interlocal Cooperation Agreement

74 O.S. § 1005

Interlocal cooperation agreements must be filed with the county clerk.

Local Industrial Development

62 O.S. § 662

The records of the board of trustees of a local industrial development must be kept by the city or county clerk, as is appropriate.

Municipal Budgets and Levies

68 O.S. § 3022

Municipal budgets and levies must be filed with the county clerk.

Oil and Gas Leases

60 O.S. § 319
60 O.S. § 320

Oil and gas leases must be filed with the county clerk.

Recreation Facilities

19 O.S. § 933

Counties of 100,000 or more may establish and maintain recreation facilities. The resolution of the board must be filed with the county clerk.

Road Improvement Bonds

19 O.S. § 1257

The county clerk attests road improvement bonds.

Road Improvement Districts

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

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

If no protests are filed on the resolution, the board of county commissioners adopts a resolution to proceed with the improvements.

The board of county commissioners instructs the county clerk to advertise for sealed bids for the

materials and work necessary for the improvements. Assessments are paid to the county clerk. The county clerk executes the bond, keeps records, and publishes notices.

Rural Ambulance Service Districts

19 O.S. § 1205
19 O.S. § 1209
19 O.S. § 1217

The county clerk notifies petitioners before the hearing. The board of directors files the annual report with the county clerk. If a district is dissolved, the records go to the county clerk. Consolidation petitions are filed with the county clerk.

Rural Fire Districts

19 O.S. § 901.1

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

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

Rural Water, Sewer, Gas and Solid Waste Management Districts

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

The petition for organizing a rural water, sewer, gas, and solid waste management district is filed with the county clerk. The board of county commissioners sets a public hearing and directs the county clerk to give notice of the hearing by legal publication for two consecutive weeks in a newspaper published in each county containing lands embraced within the boundaries of the proposed district. The newspapers must have a general circulation in the county of publication. Provided, however, if there is a county in which there is no newspaper of general circulation published, notice of the hearing must be given by posting in five public places within the county, one of which must be the county courthouse.

The notice must contain: a brief and concise statement describing the purpose of the hearing; a description of the territory to be embraced within the district; a notice to all persons residing or owning property and incorporated municipalities within the proposed district so that they may appear upon the date and at the time and place of the hearing to show cause, if any there be, why the petition should not be granted; and a notice to all rural residents of the proposed district so that, if the district is be ordered created, an organizational meeting to elect a board of directors and officers and to adopt bylaws will be held immediately following the entry of the order creating the district. In addition, the county clerk must,

at least ten days before the date fixed for the hearing, give or send, by registered or certified mail, notice of the creation of the district to each of the petitioners.

Sewer Improvement Districts

The petition is filed with the county clerk. If the election is positive, the board of county commissioners declares the district organized and files the order with the county clerk. The county clerk keeps a record of all districts. Instruments and deeds are filed for the board of directors without a fee.

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

Soldiers and Sailors Discharge

The county clerk shall record all military discharge papers without charge and furnish certified copies without charge.

19 O.S. § 270

NOTE:
All military discharge papers filed before July 1, 2002, must be kept separate from records available for public inspection, in a secured location. A record of the veterans (names only) who have filed military discharge papers must be available for public inspection.

NOTE:
The county clerk may authorize the viewing or copying of a veteran's military discharge papers only by the veteran, the veteran's spouse, child, or grandchild, a guardian for or a person having power of attorney for the veteran, spouse, child, or grandchild (upon presentation of a court order showing the appointment), the executor or administrator of the estate of the veteran or spouse (upon presentation of a court order showing the appointment), a representative of the United States Department of Veterans Affairs, a funeral director (upon presentation of a contract signed by the person responsible for the funeral costs for the veteran), or a person authorized by the court to view or copy military discharge papers (upon presentation of the court order). The county clerk shall record the names and addresses of any individuals who view or copy military discharge papers.

Summons

If the county sheriff fails to execute a summons, the court clerk must direct the county clerk to execute the summons. If the county sheriff is a defendant, the county clerk executes all summons.

Tax Receipts

19 O.S. § 115
19 O.S. § 624

All tax receipts and other receipts for money received by the county treasurer must be receipted in duplicate and the duplicate filed with the county clerk. No receipt, except a tax receipt, is valid until it is countersigned by the county clerk.

Township

19 O.S. § 248

When a new township is organized, the county clerk must send a certified statement of its name and boundaries to the Office of the SA&I.

Business Trusts

County clerks must not accept any instrument for filing for a business trust that provides for the organization of a statutory trust or a similar organization unless a duplicate is provided. The county clerk must send the duplicate to the OTC.

Filing on the Miscellaneous Docket

Filing Disclaimer of Interests Passing by Deed or Assignment

60 O.S. § 751

The disclaimer defined in the statutes is effective when filed on the miscellaneous docket in the county clerk's office in the county in which the district court would have jurisdiction and venue of the matter.

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

60 O.S. § 754

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

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

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

Handling Liens

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

Types of Liens

Voluntary versus Involuntary

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

- Mortgages
- Security interests
- Chattel mortgages
- Property improvements (mechanics' liens)

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

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

Perfected versus Unperfected

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

General versus Special

General liens apply to all property owned by the debtor. For example, if you fail to pay your federal income taxes, the government could place a lien against everything you own, not just your house.

Specific liens, on the other hand, apply to one specific asset. Mortgage liens, for example, are specific to the house you mortgage. If you were to default on the mortgage for your investment property, the bank could place a lien against that property, but would not be entitled to your primary residence.

Liens Contained in the Statutes

42 O.S. §§ 26~34

The various liens mentioned in Title 42 are all liens created by operation of law, which means that there is a specific statute supporting the right to the lien. There are Oklahoma Statutes that create liens that do not

require any involvement on the part of the county clerk. Liens dependent on possessions of the property (or funds in a bank account such as those found in Title 42) are an example. However, they are not the only example of liens that do not require the filing of a notice with the county clerk.

Liens on Mining Property

42 O.S. § 148

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

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

42 O.S. § 150

This statement must be filed within forty-five (45) days after the last date work or service was performed. To file this statement, the county clerk must enter it in the numerical (tract) index and in the Mechanics' Lien Journal and follow all other procedures for mechanics' liens.

Title 74 – District Attorney Liens

74 O.S. § 152.8

District attorney liens arise when vehicles used in transport of unlawful oil and/or gas are seized. The district attorney files a statement of claim with the county clerk. This lien needs to be recorded within ten (10) days of the seizure. The person having title to the seized vehicle may discharge the lien by depositing with the county clerk a surety bond payable to the state in an amount not less than the value of the vehicle.

Within three business days after the bond is deposited, the county clerk must serve written notice on the office of the district attorney showing the number of the lien claim, the name of the owner, the property description shown on the lien, the names of the principal and surety, and the bond penalty.

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

Title 5 –Attorney's Liens

5 O.S. § 6

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

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

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

Federal Liens

Federal Tax Liens

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

68 O.S. § 3403(A)(B)

After any notice required by the Uniform Federal Lien Registration Act to the owner of real property located in the state of Oklahoma, notices of liens upon real property (for obligations payable to the United States), certificates, and notices which affect the liens must be filed in the county clerk's office of the county the real property resides within.

Federal Liens on Personal Property

Notices of federal liens on personal property (for obligations payable to the United States), whether tangible or intangible, as well as certificates and notices affecting the liens are filed in the county clerk's office of the county where the person against whose interest the lien applies resides at the time of filing the lien notice. Oklahoma County provides some exceptions to this general rule, listed below:

68 O.S. § 3403

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

County Clerk's Role in the Lien Process

The county clerk's role in the lien process is generally to "give notice to the world" that someone other than the "true owner" has a claim on a specified property. Often, it is the process of identifying the true owner.

42 O.S. § 2
42 O.S. § 3

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

42 O.S. § 4
42 O.S. § 6
42 O.S. § 7

Unfair Service Agreements Act

16 O.S. § 303

A service agreement is unfair if any part of the service subject to the agreement is not performed within one (1) year after the time the agreement is entered into or automatically renews after a one (1) year agreement timeframe and has any of the following characteristics:

- Purports to run with the land or to be binding on future owners of interests in the real property;
- Allows for assignment of the right to provide service without notice to and consent of the owner of residential real estate; or
- Purports to create a lien, encumbrance, or other real property security interest.

16 O.S. § 304

If a service agreement is deemed unfair under the Unfair Service Agreements Act, it is unenforceable.

16 O.S. § 305

A county clerk's office shall refuse to record an unfair service agreement. In the event that a county clerk does accidentally record an unfair service agreement, the county clerk shall incur no liability for doing so and if an unfair service agreement is recorded in this state, it shall not provide actual or constructive notice against an otherwise bona fide purchaser or creditor.

16 O.S. § 306

If an unfair service agreement or a notice or memorandum of one is recorded in this state, any person with an interest in the real property that is the subject of that agreement may apply to a district court in the county where the recording exists to record a court order declaring the agreement unenforceable.

16 O.S. § 307

If an unfair service agreement or a notice or memorandum thereof is recorded in this state, any person with an interest in the real property that is the subject of that agreement may recover actual damages, costs, and attorney fees as may be proven against the service provider who recorded the agreement.

Pre-Lien Notice Requirements

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

The pre-lien notice requirements do **NOT** apply to a claimant whose claim relates to the supply of material, services, labor, or equipment furnished for a residential project. The pre-lien notice requirements do **NOT** apply if a claimant's aggregate claim is less than Ten Thousand Dollars ($10,000.00). 42 O.S. § 142.6

When the claimant files the lien statement, the claimant must furnish to the county clerk a notarized affidavit that verifies compliance with the pre-lien notice requirements.

Filing Liens

The procedures required to file the various liens are very similar. However, the statutes reference a procedure for each of the liens listed by chapter. To avoid confusion, each statute chapter is presented here separately. Note that only Chapter 3 in Title 42 contains detailed information on filing and fees. Please refer to the county clerk fee schedule. 28 O.S. § 32

Title 42, Chapter 1 - General Provisions

The filing procedure prescribed in Chapter 1 of Title 42 is directed primarily toward hospital, physician, and insurance agent liens. Refer to the SA&I website for a sample physician lien. This filing procedure requires a written notice to be filed with the county clerk in which the hospital or debtor is located. Notice requirements are listed in detail in the related statute references. 42 O.S. §§ 43~49

This notice should be filed and entered on the Mechanics' Lien Journal prior to payment of any monies to the injured person, the attorneys, or legal representatives for compensation. The claimant is also required to send a specified notice(s) by certified mail.

Other liens include: 42 O.S. § 44

- Hospital liens — 42 O.S. § 45
- Insurance agent liens — 42 O.S. § 46
- Physician liens — 42 O.S. § 49
- Ambulance service provider liens — 17 O.S. § 53.3
- Abandoned well-site liens — 42 O.S. § 148
- Mining liens

- District attorney liens — 74 O.S. § 152.8

These liens are posted in the mechanics' lien and tract index.

Title 42, Chapter 2 - Personal Property for Work Thereon

Chapter 2 of Title 42 describes liens for service by providing material, labor, or skill for the protection, improvement, safekeeping, towing, or storage on personal property as provided in the Oklahoma Statutes. It includes procedures for filing foreclosures. Personal liens can be recorded for work performed on automobiles, boats, aircraft, and livestock. — 42 O.S. §§ 91-98

Within 120 days after the last furnishing of labor, money, material, or supplies for the personal property, the lien must be filed and entered in a Personal Property Lien Journal with the following headings: — 42 O.S. § 98

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

Title 42, Chapter 3 – Mechanics' and Materialmen Liens

Chapter 3 (Section 141) of Title 42 describes the procedures for a mechanics' and materialmen lien. It also includes some procedures that may be applicable to other liens. The definition for this lien is very broad and appears to be applicable to most cases involving liens against real property. Although the chapter is very lengthy, it generally covers labor, materials, and rental or lease of equipment used to improve or repair real property. Oil and gas well and mining liens also follow this procedure. — 42 O.S. §§ 141~154

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

- Lien number
  - (This number uses a prefix of the year and has a consecutive number on the Mechanics' Lien Journal for that year.) — 42 O.S. § 142.6, 42 O.S. § 143.1
- Amount claimed
- Description of the items

- Names of owner(s), contracting party, claimant, with addresses
- Legal description of property
- Affidavit (verification)

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

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

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

42 O.S. § 141.1

The claimant must provide the county clerk with the last known address of the person(s) against whom the claim is made and the owner of the property.

This statement must be filed within four months (120 days for prime contractor, 90 days for sub-contractor) after the work is completed. The county clerk records this information in two places, the numerical (tract) index and the Mechanics' Lien Journal.

42 O.S. § 141

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

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

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

Mechanics' Lien Journal

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

These liens are posted to the journal as they are received and not separated by lien type. The county clerk might have a mechanics' lien presented and post it as Mechanics' Lien 07-123. The next lien might be a physician lien and be posted in the journal as Physician Lien 07-124, and so on with the numbering consecutive within the year.

The journal should contain columns with the following information:

- Lien number
- Date filed
- Name of owner — 42 O.S. § 43
- Name of claimant
- Amount claimed
- Legal description of property (For hospital, physician, insurance agent, or district attorney liens, the appropriate statute number should be quoted.)
- Book and page number
- Remarks

Mechanics' Lien Journal - Direct Index

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

Mechanics' Lien Journal - Inverted Index

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

Notice of Filing

The county clerk must send by certified mail - return receipt requested a Notice of a Mechanics' Lien filing or an Oil and Gas Lien filing on SA&I Form No. 4065 within five business days after filing, to the owner of the property referenced in the lien. The notice of filing of hospital, physician, and insurance agent liens are sent by certified mail by the claimant. — 28 O.S. § 32(B)

The notice must contain the following information:

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

42 O.S. § 143.1

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

- Legal description of the property
- Amount claimed
- Statement of the certified mail number and date of mailing by the county clerk.

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

Release of Lien

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

Discharging a Lien

42 O.S. § 147.1

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

Cash Deposits

- The county clerk collects the amount of 125% of the lien claim amount to cover the claim, attorneys' fees, interest, and court costs.
- The party desiring discharge of the lien prepares and delivers the notice to the county clerk. The county clerk collects the appropriate fees. SA&I Form No. 4090 is available for this process.
- The notice shall contain the following information:
  - The number of the lien claim
  - The name of the lien claimant
  - The name of the property owner
  - The property description shown on the lien claim
  - The amount of cash deposited
- Immediately after the cash deposit is received and the fee paid, a copy of the notice is marked with the date and time. "Cash deposit posted" and date are noted in the remarks column of the Mechanics' Lien Journal. A transfer of lien liability from the property to the cash deposit takes effect immediately.
- Within three business days, the county clerk shall send the notice by registered or certified mail (at the county clerk's discretion) to the address of the claimant as shown on the lien.
- An abbreviated notice may be filed by referring to or attaching a copy of the lien claim and a copy of the cash receipt issued by the county clerk.

Surety Bonds

- The county clerk receives a bond deposit that shows a principal, surety, and bond amount, which must equal 125% of the claimed amount.
- The bond must adhere to the following guidelines:

- The number of the lien claim
- The name of the lien claimant
- The name of the property owner
- The property description shown on the lien claim
- The names of the principal and surety and the bond penalty

- "Surety bond posted" and date are noted in the remarks column of the Mechanics' Lien Journal. A transfer of lien liability from the property to the surety bond takes effect, and the lien is shown as released, 10 days after posting if no timely (within 10 days) objection is filed.
- The person seeking discharge must prepare and deliver a discharge notice to the county clerk and pay the appropriate fee. An abbreviated notice may be used by referring to the lien claim by number and enclosing a file-stamped copy of the bond. The county clerk must mail the notice to the lien claimant by registered or certified mail to the address shown on the lien. If a written objection is not received within ten days of the mailing the county clerk must immediately show the lien released of record. SA&I Form No. 4090 can be used for surety bond or cash deposit process.

28 O.S. § 32

Objection Process

- If timely written objection (within 10 days) is made in writing to the county clerk, the county clerk sets a hearing within ten days and notifies both parties by ordinary mail regarding the date, time, and place of the hearing using SA&I Form No. 4091, Part 1.
- The only grounds for objection shall be the lack of authorization of the surety to do business in Oklahoma, improper signing, improper execution, a penal amount less than 125%, a surety under a cease-and- desist order, or no power of attorney being attached if the bond is executed by anyone other than the surety's president and attested by its secretary.
- Within two business days after the hearing, the county clerk must sustain or overrule any objection(s) and notify the parties of the ruling by ordinary mail. SA&I Form No. 4091, Part 2 is used for this notification. A sustained ruling must be conclusive for lien discharge purposes unless appealed within 10 days to a district court. If overruled, the county clerk must show the lien discharged.

Depositing and Investing Funds

County Clerk's Lien Fee Account

19 O.S. § 265

The County Clerk's Lien Fee Account is a cash fund account to be expended by warrant for any lawful

purpose for the operation of the office of county clerk. This lien cash fund is independent from the county general fund, and fees apportioned to this account must be certified monthly to the county excise board on SA&I Form No. 308.

The county clerk deposits the monies collected per the fee schedule to this account. 28 O.S. § 32

Mechanics' Cash Bond Fund

The county treasurer must invest bond monies as defined in the statutes. The Office of the SA&I is empowered to regulate the investment procedure and requires the county clerk to deposit the cash bonds in a special interest-bearing lien fund with the county treasurer. The Office of the SA&I has instructions and procedures for investing county clerk lien bonds. The special lien fund is invested with other funds. The county clerk receives the proportionate amount earned and apportions the interest to each lien. 42 O.S. § 147.1

NOTE:
For any interest amount over $10.00 total from all sources of miscellaneous income, the county clerk must prepare 1099-INT forms in triplicate for submission to the IRS and the depositor, and to be filed. Any interest earned will be awarded to the prevailing party in the suit, or as the court may direct.

Release of Cash Deposit

Forfeiture of Cash Deposit

If the lien claimant fails to make an application for the return of cash deposited after 5 years, the said monies and investment shall be forfeited to the county general fund. 42 O.S. § 147.1

The county clerk shall perform the following actions:

- Attempt to notify the lien claimant at the address shown on the lien claim by registered mail.
- Verify that no foreclosure has been commenced.
- Solicit from the county treasurer the total amount to be forfeited including interest earned to date.
- Prepare SA&I Form No. 4093 and issue a depository voucher for the total amount to be forfeited to the county general fund with the above supporting documentation attached to the claim.
- The county treasurer should issue a miscellaneous receipt for the amount forfeited and deposit that amount into the county general fund.

NOTE:
This matter should be placed on the board of county commissioners' agenda and receive approval or acknowledgement from the board.

Refund of Cash Bond

42 O.S. § 147.1

If the lien claimant fails to file a foreclosure action, upon application of the party making the deposit or filing the bond and the payment of a fee of $10.00, the county clerk shall return the cash to the party making the deposit or appropriately note on the bond that the same has been released. The county clerk shall incur no liability to any lien claimant for an inadvertent release of cash or bond.

NOTE:
Check with the court clerk to ensure no case has been filed.

The county clerk shall perform the following actions:

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

Cancelled by Limitation of Law

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

42 O.S. § 177

If no action to foreclose or adjudicate any lien filed under the provisions of this chapter shall be instituted within one year from the filing of said lien, the lien is canceled by limitation of law. If a lien is canceled by

limitation of law, the owner of the land may file an affidavit attesting to the cancellation with the county clerk of the county in which the land is located.

Upon receipt of the affidavit, the county clerk shall attach the affidavit to the original lien document in the lien docket file and enter a notation of the filing in the Mechanics' Lien Journal. The affidavit shall be on a form prescribed by the Office of the Administrative Director of the Courts.

Filing Judgments and Statements of Judgment

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

Judgment Index (Journal)

The Judgment Index (Journal) must include the name of the judgment debtor, the name(s) of judgment creditor(s), the name of the court which granted the judgment, the number and style of the case in which the judgment was filed, the amount of the judgment (including interest, costs, and attorney's fees, if shown), the date of the filing with the court clerk of the court which granted the judgment, and the date of the filing of the judgment with the county clerk. SA&I recommends that the entry also include the reception number, as well as the book and page numbers.

Kind of Judgement and Sources

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

Release of judgments are made by certified copy of release prepared by the court clerk and must be entered against the original judgment in the Judgment Journal. A judgment has a life of five years, and an execution adds another five years. Executions may be reasserted on judgments for an additional five years of life, and so on.

12 O.S. § 706

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

12 O.S. § 735
12 O.S. § 759
12 O.S. § 909

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

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

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

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

Any state tax warrant filed in this office becomes a judgment lien. Certified copies of bankruptcy proceedings must be filed and indexed by the county clerk and must be certified by the federal court clerk.

19 O.S. § 266

Foreign Judgments

19 O.S. § 262

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

12 O.S. § 722

Commercial Broker's Lien

A real estate broker shall have a lien upon commercial real estate or any interest in that commercial real estate which is the subject of a purchase, lease, or other conveyance to a buyer or tenant of an interest in the commercial real estate, in the amount that the broker is due for licensed services which shall include, without limitation, brokerage fees, consulting fees, and management fees.

The lien shall be available only to the broker named in a written instrument signed by an owner, buyer, or tenant or their respective agents as applicable. This lien cannot be filed on residential property.

42 O.S. § 201~209

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

This chapter discusses the role of the county clerk in handling Uniform Commercial Code (UCC) documents.

Uniform Commercial Code Documents

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

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

Changes in the UCC Laws

Central Filing Office

Central Filing

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

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

12A O.S. § 1-9-102

- Provide one set of rules for filing UCCs
- Reduce the confusion on where to file
- Eliminate the need to file dual UCCs in the same state
- Provide one location to search for information on debtors
- Reduce the overall time to search, file, and conclude business transactions

12A O.S. § 1-9-501

- Increase public access to information
- Assist in an attempt to conform UCC filing nation-wide

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

Oklahoma UCC Central Filing Office

Office of the Oklahoma County Clerk,

320 Robert S. Kerr, Room 203

Oklahoma City, Oklahoma 73102

The Oklahoma County Clerk's Office is responsible for filing Effective Financing Statement (EFS) filings, pursuant to Senate Bill 988 enacted on May 28, 2025. This legislation transfers the responsibility for managing EFS filings from the Secretary of State to the Oklahoma County Clerk. Filing procedures and additional information will be provided by the Oklahoma County Clerk's Office upon request.

Exceptions to Central Filing

12A O.S. § 1-9-501
12A O.S. § 1-9-502

The following types of UCC filings are exceptions that are not filed at the Central Filing Office and are filed in local county clerk office where the property is located:

- The following types of UCC filings are filed in the office of the county clerk in which the property is located:

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

68 O.S. § 3403(c)(4)

- Bills of Sale

12A O.S. § 1-9-320.6

- If the security interest is to be perfected under the Food Security Act by filing an Effective Financing Statement (EFS) or in a transmitting Utility, the documents are filed with the Office of the Oklahoma Secretary of State.

47 O.S. § 1110

- If the security interest is in manufactured homes or other collateral with a certificate of title, the place to file by lien entry is with the Oklahoma Tax Commission.

Local Filing Offices

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

12A O.S. § 1-9-710 (a) (1)

Former Article 9 Records

12A O.S. § 1-9-710(a) (2) (A)

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

12A O.S. § 1-9-710(a) (2) (B)

- Financing statements and other records that have been filed in a local filing office before July 1, 2001, and that are, or upon processing and indexing will be, reflected in the index maintained by the local filing office for filing for financing statements and other records filed in the local filing office before July 1, 2001
- The index maintained by the local filing office as of June 30, 2001, includes entries for filings completed before July 1, 2001, even though processed on or after that date.
- Former Article 9 Records filed before June 30, 2001, are also referred to as "pre-effective-date financing statements."

12A O.S. § 1-9-707(a)

Duties of Local Filing Offices

Filing Documents

While local filing offices will no longer file UCCs concerning personal property, they will continue to file in

12A O.S § 1-9-501
12A O.S § 1-9-502

the real estate records the types of filings listed above under "Exceptions to Central Filing."

Filing Terminations

12A O.S. § 1-9-707(b)(e)

Local filing offices were able to accept termination statements for financing statements filed with the county clerk before June 30, 2001. If the financing statement had been transitioned to the Central Filing Office in Oklahoma County, the termination statement would be filed with that office.

Maintaining Records

12A O.S. § 1-9-710 (e)

Until July 1, 2008, each local filing office must maintain all former Article 9 records in accordance with those statutes. Each local filing office must respond to requests for information concerning former Article 9 records that relate to a debtor and issue certificates according to former Article 9. Fees for search certificates and copies are defined in 12A O.S. § 1-9-525.

16 O.S. § 78 (c)
12A O.S. § 1-9-710 (d)

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

Removing and Destroying Records

12A O.S. § 1-9-710 (e)

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

Transition Filings

12A O.S. § 1-9-702 et. seq.
12A O.S. § 1-9-705 (c)

Beginning July 1, 2001, effective UCC filings made in other counties could be transitioned to the Oklahoma UCC Central Filing Office at any time up to the date the filing would have lapsed in the original county of origin. The transition period allowing the continuation of a pre-effective date financing statement with the UCC Central Filing Office ended on June 30, 2006.

UCC Filing Fees

The fees that apply to UCC filings after July 1, 2001, are listed in the fee schedules.

Record Preservation Fee

28 O.S. § 32(C)

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

UCC Filing Forms

The Oklahoma UCC Central Filing Office requires all filings, whether made in the Central Filing Office or a local filing office, to be made on forms that meet the requirements of 12A O.S. 1-9-521 (a)(b)(c).

National UCC Filing Statement Forms

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

12A O.S.1-9-521(a)(b)(c)

The IACA National Standard Forms may be downloaded from the IACA website.

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

Types of Filing Forms

Form UCC1 – National UCC Financing Statement

The National Standard Form, UCC1, and its addendum form, UCC1Ad, are initial filings used by the secured party to claim a security interest in specified collateral of the debtor.

This form is also used for transitional filings which, in Oklahoma, are filed with the Secretary of State.

The filing office will annotate and return the original UCC1 and any UCC1 addendums or attachments for its records. The filing office will annotate and return to the filing party the original UCC1, addendums, or attachments supplied with the original UCC1.

12A O.S. § 1-9-519(a)(d)(e)

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

12A O.S. § 1-9-502(e) (2)

Contents of a Financing Statement

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

12A O.S § 1-9-502(a)
12A O.S § 1-9-502(b)

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

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

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

12A O.S. § 1-9-502(c)

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

Signature or Acknowledgment

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

46 O.S. § 17
46 O.S. § 18

16 O.S. § 26

Form UCC3 – National UCC Financing Statement Amendment

The National Standard Form, UCC3, and its addendum form, UCC3Ad, are used to file amendments to initial financing statements. The filing office annotates and returns the original and copy of the UCC3 and any UCC3 addendums or attachments.

Form UCC11 – National Information Request

The National Standard Form, UCC11, is to be used by persons requesting information on a specified debtor or ordering copies of financing statements currently on file.

The original request is provided to the filing office for completion. The original UCC11 along with any debtor information or copies are returned to the requesting party.

NOTE:
When using The National Standard Form, UCC11, in a local filing office to provide information and certification, the county clerks must add their name, signature, and certification information to the form.

Terminated and lapsed UCC documents are not shown on the search unless specifically requested.

12A O.S. § 1-9-523(a)(b)(c)
12A O.S. § 1-9-525(c)(d)

The county clerk must collect the appropriate fee for the certificate. The filing office, upon request, may issue a certified copy of any filed financing statement and collect the appropriate fee.

Non-Standard Forms

If additional collateral descriptions that will not fit on the prescribed National Standard Form need to be filed, the secured party presenting the document for filing should prepare the proper National Standard Form and include the additional collateral description as an attachment to the appropriate National Standard Form. If the filer desires an annotated copy of the additional collateral description, the filer should include a copy that may be imprinted and returned.

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Chapter Fourteen
Duties of the County Clerk: The Budget

Chapter Three in this handbook, "The County Budget Process," describes how budget preparation, review, approval, and execution occur in counties in Oklahoma. The county clerk is either directly or indirectly involved in almost the entire county budget process. This chapter explains the county clerk's specific duties and responsibilities in that process. The complete budget process is outlined in Chapter Three.

Providing Forms Related to the Budget Process

The county clerk purchases all forms related to the county budget process from the "budget form purchases" appropriation of the excise board. The county clerk distributes these forms to county offices on an "as needed" basis upon request.

68 O.S. § 3002
68 O.S. § 3003

The following forms are discussed and linked in Chapter Three, "The County Budget Process:"

- County Officer's Annual Report, SA&I Form No. 1161 and 1162
- Certificate of Levy, SA&I Form No. 2633
- Estimate of Needs, SA&I Form No. 2631

- Cash Fund Estimate of Needs and Request for Appropriation, SA&I Form No. 308
- Officer's Request for Supplemental Appropriation, SA&I Form No. 388
- Supplemental Estimate, SA&I Form No. 150
- Transfer of Appropriations, SA&I Form No. 237

Handling County Clerk Responsibilities in the County Budget Process in Counties with a County Excise Board

Abstract of Assessed Valuations

The county assessor must prepare and file the Abstract of Assessed Valuations of the county and each municipal subdivision from the county assessor. This is sometimes referred to as a report to the excise board.

68 O.S. § 2867

The county assessor must prepare and file this abstract with the excise board within ten days after receiving the certificates of assessment of all the railroad and public service corporations, and the equalized value of all counties' real and personal property. The county clerk places it on the excise board agenda upon receipt.

Annual Budget Planning Conference

19 O.S § 180.65(E)

As secretary of the board, the county clerk attends the county excise board's budget planning conference(s) with each of the principal officers of the county held before July 1 each year.

At this point, the budget planning process may be put on hold to wait for additional financial information needed to finalize the budgets.

Officer's Annual Report

The county clerk distributes copies of County Officer's Annual Report forms to the county officers on or about June 1 of each year. County officers and others who are required to complete the annual report must submit their completed report to the county clerk, acting as the secretary of the board of county commissioners, on or before the first Monday in July.

68 O.S. § 3012
68 O.S. § 3004

Publication of County Budget

Each budget and each financial statement and estimate of needs for each county, city, incorporated town, or school district must be published in one issue in some legally qualified newspaper published in the county. If no newspaper is published in the county, the statement and estimate must be published in some legally

68 O.S. § 3002(C)

qualified newspaper of general circulation therein; and the publication must be made, in each instance, by the board or authority making the estimate. The proof of publication must accompany the filing of the budget.

The county clerk, on behalf of the board of county commissioners, usually handles the required publication of the county budget in at least one newspaper in the county. 19 O.S. § 345

The county clerk must also sign the notarized Affidavit of Publication located on the budget form and present it to the county excise board.

Completed County Budget to Excise Board

The board of county commissioners must submit the completed county budget to the county clerk, as secretary of the county excise board, by August 17. The budget must be filed in the county clerk's office. The county clerk attests to this filing and then, in the official capacity as secretary to the county excise board, signs the certificate. 68 O.S. § 3002

City and Town Budgets

The financial statements and estimates of needs for towns must be filed with the county clerk, as secretary for the county excise board, on or before August 22 each year. The financial statements and estimates of needs for cities must be filed on or before August 27 each year. 68 O.S. § 3002

NOTE:
Cities and towns under the Municipal Budget Act are not required to have approval of the county excise board unless they have a sinking fund.

School District Board Budgets

The financial statements and estimates of needs of all school districts must be filed with the county clerk, as secretary for the county excise board, on or before October 1. 68 O.S. § 3002

NOTE:
Schools under the School Budget Act are not required to have approval of the county excise board unless they have a sinking fund.

Meeting Notices for Visual Inspection

The county excise board or county budget board must notify each county jurisdiction that receives revenue 68 O.S. § 2822

from an ad valorem mill rate of any meetings involving discussion or action on the budget for the comprehensive program of visual inspections for the county assessor.

Review and Approval of County Budget

The county clerk meets with the county excise board during the budget review and approval process and acts as secretary to the county excise board. It is important to review the complete budget process in Chapter Three.

NOTE:
Since the county clerk has already posted the appropriations ledger with any temporary appropriations approved by the county excise board, once this board approves the county budget, the county clerk adds the difference between the approved budget and the temporary appropriations to the appropriations ledger.

Nothing in the statutes prevents any governing board, upon a timely finding that its original estimate of needs is inadequate, from filing a written request with the county excise board to increase their estimate as to any item or items, whether mandatory or not. The county excise board must publish a notice of the increased estimate at the expense of the entity requesting the increase.

68 O.S. § 3007(3)
68 O.S. § 3007(4)

The county clerk must also attach the revised estimate, with an affidavit and proof of publication to the original estimate submitted by the governing board for further consideration.

Filings/Notices/Protests

Once the county excise board files an original copy of all budgets with the Office of the State Auditor and Inspector (SA&I) and with the county clerk, the county clerk must immediately publish notice one time, in a newspaper of general circulation in the county, that such budgets and levies are on file in the county clerk's office and the Office of the SA&I for public inspection by any citizen. As secretary to the county excise board, the county clerk is responsible for filing the budgets with the Office of the SA&I.

Taxpayers have the right to examine the budgets and levies on file with the county clerk or the Office of the SA&I. Within fifteen days from the date of filing with the Office of the SA&I, any taxpayer can file a written protest (three copies) with the county clerk or the Office of the SA&I. The protest must specify the alleged illegal levy and the grounds on which it is based. Distribution of the protest copies and time extensions are discussed in the statutes.

68 O.S. § 3023

Transfer of Appropriations

The county clerk receives requests for transfers of appropriations (SA&I Form No. 237) as secretary of the board of county commissioners.

The county clerk makes the proper entries in the appropriation ledger and then notifies the county excise board, the county treasurer, and the department head, in writing, of any transfers of appropriations made by the board of county commissioners. To distribute an original to each party, the form can be completed in triplicate.

Supplemental and Additional Appropriations

68 O.S. § 3018
68 O.S. § 3021

All requests for supplemental or additional appropriations to the budget are filed with the county clerk as secretary for the county excise board. These requests, made on SA&I Form No. 388, must include specific information: **The governing board would have prepared and completed SA&I Form No. 150, Supplemental Estimate.**

NOTE:
Requests for supplemental or additional appropriations can only be made when collections exceed estimated revenues.

- Include date of request
- Provide statement of amount and purpose
- Present a Financial Statement which indicates the following items:
  - Current expense
  - Amount of cash unexpended
  - Amount of taxes in process of collection
  - Amount of uncollected portion of estimated income other than ad valorem tax for current fiscal year
  - Amount of warrants outstanding and interest earned and accruing
  - Amount of expended balance of fund
  - Surplus or deficit in revenue, if any

Cash Fund Appropriations

Requests for cash fund appropriations (SA&I Form No. 308), after being approved by the appropriate board, are presented to the county clerk as secretary for the county excise board. After receiving the approved cash fund appropriation forms and the certificate of the county excise board, the county clerk sends an approved copy to the respective entities who submitted the requests for cash fund appropriations.

Refer to "Cash Funds" in Chapter Two, "Sources of County Revenue."

Corrections of Apportionment or Appropriations

Occasionally a clerical error in apportionment or appropriation may be made by the county treasurer or county clerk. Corrections should be made at the time of discovery using SA&I Form No. 240. The Chart of Accounts and Standard Operating Procedures (SOP) provides the guideline for these corrections.

SOP #11 – Correcting Appropriations;

SOP #12 – Correcting Apportionment to County Fund.

Handling County Clerk Responsibilities in the County Budget Process in Counties with a County Budget Board

Public Budget Hearing

68 O.S. § 3019

The county clerk must publish a notice of the date, time, and place of the county budget board's public hearing on the proposed budget. The notice must be published in a newspaper of general circulation in the county not less than five days before the hearing date.

19 O.S. § 1407
19 O.S. § 1411
19 O.S. § 1412

The county clerk must attach an affidavit and proof of publication to the proposed budget and file the same with the county excise board and the Office of the SA&I. The county clerk must have available for review or for distribution or sale in the office sufficient copies of the proposed county budget as determined by the county budget board.

County Excise Board's Role

On or before a date set by the county budget board, the county excise board shall provide a tentative estimate of anticipated revenues from all sources, classified by funds, for the succeeding fiscal year.

68 O.S. § 3017 (Fifth)

19 O.S. § 1411

If the county budget, as submitted to the excise board, is within the income and revenues lawfully available, the county excise board approves the county budget presented to them by the county budget board and computes the required levy. The county excise board has limited authority to change the appropriations as set by the county budget board.

The county clerk, as secretary of the county excise board, certifies the approved budget to the county budget board, the county treasurer, and the SA&I office, and files a copy as adopted and approved in the offices of the county clerk and the Office of the SA&I by July 1.

Filings/Notices/Protests

Once the county budget board files an original copy of all budgets with the Office of the SA&I and with the county clerk, the county clerk must immediately publish notice one time, in a newspaper of general circulation in the county, that such budgets and levies are on file in the county clerk's office and the Office of the SA&I for public inspection by any citizen.

Taxpayers have the right to examine the budgets and levies on file with the county clerk or the Office of the SA&I. Within fifteen days from the date of filing with the Office of the SA&I, any taxpayer can file a written protest (three copies) with the county clerk or the Office of the SA&I. The protest must specify the alleged illegal levy and the grounds on which it is based. Distribution of the protest copies and time extensions are discussed in the statutes.

19 O.S. § 1413
19 O.S. § 1415
68 O.S. § 3023

Handling Common Tasks

Audit Reports

SA&I must file a copy of all audits with the Governor, the district attorney, the county clerk, and the SA&I Office.

19 O.S. § 174

Audit Publication of Notice

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

19 O.S. § 174.1

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Chapter Fifteen
Duties of the County Clerk: Disbursements

The county clerk is responsible for the disbursement of monies for the county, with the exception of a few situations. There are several different methods by which expenditures are authorized throughout the statutes.

- Warrants
- Treasurer's check
- Cash vouchers
- Official depository voucher

Warrant

The county clerk is responsible for reviewing all claims against the county and preparing the warrants. A warrant is a claim against an appropriation account for payment of salaries, items purchased, services, or any expense incurred by the county. Most common are budgeted accounts such as general fund and health fund, and most special revenue (exception is resale). The county clerk prepares all warrants approved by the governing board and then they are signed by the chairman of the board of county commissioners.

62 O.S. § 471

- Issued by the county clerk on the appropriate fund
- Each warrant is registered in chronological order, by fund and fiscal year by the county clerk and county treasurer.
- Warrant is mailed by the county clerk

Monies that are appropriated by the board of county commissioners and excise board are typically expended by the issuance of a warrant. A warrant is a promise to pay. The bank will honor the warrant and pay the payee; however, the funds are not deducted from the county bank account **until** the county treasurer redeems the warrant with a county treasurer's check. Warrants are only issued by the county clerk.

Other monies that are not appropriated are disbursed on vouchers drawn against the county treasurer's office.

A warrant is redeemed by the county treasurer by the issuance of a treasurer check. Treasurer's checks are used in limited situations:

- Pick up the warrants that have been cashed/deposited and are being held by the county's bank.
- Invest county funds.
- Make bond payments from sinking funds.
- Paying judgments from sinking funds.

NOTE:
See *Handbook for County Treasurers of Oklahoma* **for more information.**

Keeping a Warrant Register

The county clerk is required to keep a warrant register, which is a record of all warrants issued. The register should contain the following information:

19 O.S. § 347
62 O.S. § 474

- Warrant number
- Issue date
- Payment number
- Name of person to whom warrant is payable
- Warrant amount
- Interest paid
- Amount paid by county treasurer
- Date warrant paid by county treasurer
- Date claimant receives warrant

- Claimant's signature if warrant is received in person

These transactions are completed after the warrant is returned from the bank to the county treasurer, placed in a daily county treasurer's jacket, and presented to the county clerk, or an electronic copy of the warrant is transmitted to the county clerk.

At the end of each month, the county clerk balances the warrant register against the county treasurer's warrant register. Some counties issue warrants and balance with the county treasurer weekly.

Cash Vouchers

WARNING:
Cash voucher payments are subject to SA&I recommendations. Any changes in procedures should be reviewed by the auditor's staff.

Cash vouchers operate just like a check and are to be used for expenditures from funds specifically authorized by statute or SA&I recommendation. Generally, cash vouchers are used in the following situations:

- Refunds of overpayment of taxes as authorized by the board of tax roll corrections
- Resale expenditures
- Disburse funds held in protest
- Refunds for invalid tax sale
- Some agency fund (as recommended by SA&I) for payment of expenditures.

Cash vouchers are written for expenditures or overpayments that are detailed on an itemized claim (SA&I Form No. 270) prescribed by SA&I. They must be registered with the county treasurer prior to being tendered for payment. The claim form is presented to the county clerk:

- The purchasing agent must review to ensure the proper purchasing methods are used. The exception is the Court Clerk Revolving Fund. This does not require purchasing agent signature.
- County clerk will complete information and write a voucher on SA&I Form No. 2691
- Present voucher to county treasurer to be registered
- A copy of the claim form is given to the officer
- Voucher is mailed by the county clerk to the claimant

Official Depository Voucher

Elected officials must deposit the fees they have collected into the officer's official depository account each day. It serves as a temporary holding account until the end of the month. At the close of the month, the officer is to prepare a monthly report of all fees collected and show the apportionment of those fees to the proper fund as directed by statute. All withdrawals from the depository are made on the official voucher of the county officer who is making the deposit.

19 O.S. § 683

Paying Election Expenses

Thirty-five days before a state or county election, the county election board submits a pre-election expense claim in which they estimate the number of workers and their compensation to the State Election Board and/or the board of county commissioners for their respective share of precinct officials' compensation. In a state-wide election, the county share is defined by statute.

26 O.S. § 3-105.1(A)(E)

No less than 15 days before the election, funds must be submitted to the county election board. If the county fails to submit the funds within the required time, the county election board is not required to hold the election. Upon receiving the funds, the county election board secretary must deposit them in the county election board's official depository account.

26 O.S. § 3-105.1(B)

Election workers that make more than Two Thousand Three Hundred Dollars ($2,300.00) are subject to taxation from the first dollar. The election board secretary should monitor this closely and advise the county clerk regarding any worker that may exceed the threshold amount set by the IRS. If the worker does not exceed the threshold amount, NO taxes are due. However, if they exceed the threshold amount of Two Thousand Three Hundred Dollars ($2,300.00), taxes are due from the first dollar, and the county clerk must issue a W-2. *IRS, Circular E, Employers Tax Guide* should be consulted each year to review the taxable amount.

The county election board secretary prepares and registers vouchers for each election worker and dates the vouchers with the election date. The voucher must be registered with the county treasurer in sufficient time to allow for the process to be completed before the election inspector picks up the ballot box and election supplies. The election workers are paid after the polls close on election day. However, if a substitute election worker is used, then a new voucher is issued, and the unclaimed vouchers are canceled. Issuing new vouchers and canceling unclaimed vouchers must be done within seven days after the election.

26 O.S. § 3-105.1(C)

Since the amount paid by the county for precinct official compensation and the amount actually paid to precinct officials after each election must balance exactly, the county clerk should use the following procedures to accommodate overpayments and underpayments of precinct official compensation.

Underpayments

After an election, the county election board secretary submits a purchase order for the county's share of compensation of absentee counters to the county clerk. The county clerk should note any underpayment in the previously paid county share of precinct official compensation on this claim. Upon receiving this claim, the county clerk issues a single warrant to the county election board secretary for the amount of the total county share of absentee counter compensation plus the amount underpaid for precinct official compensation.

The county election board secretary then deposits the warrant in the county election board's official depository account, and subsequently, issues individual vouchers in the appropriate amounts to compensate for underpayments to precinct officials and absentee counters.

Overpayments

Any overpayments prepaid for precinct official compensation should be noted on the purchase order for the county's share of compensation for absentee counters, which is submitted to the county clerk following the election.

If the **overpayment amount is less than the amount due**, the overpayment is deducted from the amount due, and the county clerk then issues a warrant for the remaining amount to the county election board secretary for deposit in the county election board's special depository account. The county election board secretary then issues individual vouchers in the appropriate amounts to the absentee counters.

If the **overpayment amount is more than the amount due** on the purchase order, the county election board secretary must deduct the amount due for absentee counters from the amount overpaid by the county. The secretary then issues a voucher from the special depository account to the board of county commissioners for the remaining overpayment and attaches it to the claim form. The county clerk deposits the voucher in the county's general fund.

26 O.S. § 2-129

An **absentee counter's claim** must be prepared by the county election board secretary after an election and submitted to the board of county commissioners for signature on the next Monday following the election on Tuesday. No later than the following Friday, the white, yellow, and green copies of the absentee counter's claim must be mailed to the State Election Board. The blue copy is sent to the county clerk.

26 O.S. § 3-105
26 O.S. § 3-108

26 O.S. § 2-129
26 O.S. § 3-104

When the county receives the warrant from the state for compensation of the absentee counters, the board of county commissioners turns the warrant over to the county election board secretary for deposit. The county's share of compensation for absentee counters must be paid from the purchase order submitted by the secretary to the county election board's special depository account and the secretary issues vouchers to absentee counters.

The following is the proper procedure for paying all election expenses other than precinct official compensation:

- After an election, the county election board secretary submits to the county clerk a purchase order for all other election expenses except precinct official compensation. Each expense classification, such as polling places, should be listed on a single purchase order.
- The county clerk pays these expenses from the county election board's general fund budget account in the same manner as any other claim.
- The county clerk actually prepares and issues the various warrants for these expenses.

Handling Apportionments

At the close of each month, the county treasurer totals all monies received according to the purpose for which they were received, this is called apportionment. The county treasurer presents the monthly apportionment report to the county clerk who issues a remittance warrant to the treasurers of the respective cities, towns, and school districts for the amounts indicated in the report. The county clerk uses SA&I Form No. 2102 for remittance warrants issued for school districts, SA&I Form No. 2101 for cities and towns, and SA&I Form No. 2103 for miscellaneous remittance items.

A suggested procedure (approved by the Office of the SA&I) is for the county treasurer to apportion funds as direct deposits to each entity and then provide the county clerk with a computer-generated report from which the county clerk mails a hard copy with the information required for each entity.

NOTE:
The county clerk must not issue a remittance warrant to any treasurer of a city, town, or school district for whom a current bond or a Certificate of Municipal Order is not on file in the county clerk's office. All payments must be made to the governmental entity and not to the individual holding the office.

Lost or Mislaid Warrants or Vouchers

An individual or corporation who loses or misplaces a warrant or voucher must complete the appropriate sections of SA&I Form No. 176 (an indemnity bond) or show evidence that a stop payment has been issued.

62 O.S. § 555

Unclaimed Warrants or Vouchers

Any issued county warrant or voucher that remains in the county clerk's office unclaimed for one year from the issue date must be returned to the board of county commissioners and canceled.

19 O.S. § 256

Making Official Cash Deposits

The county clerk must deposit daily all monies collected with the county treasurer. A day runs from noon to noon, 3:00 pm to 3:00 pm, or 10:00 am to 10:00 am, for a 24-hour period.

The county clerk should follow these guidelines for making cash deposits:

19 O.S. § 682

- The county clerk issues receipts for all monies collected on SA&I Form No. 204.
- If too much money is received, the county clerk reimburses overpayments with an official depository voucher.
- Bond money is disbursed by official depository voucher after the judge issues an order directing its reimbursement. Bond monies are deposited separately from the daily deposit monies.
- After completing the receipts for recording instruments and documentary tax stamps, the county clerk numbers the instrument and enters the amount of money in the receiving book in the column provided for that purpose. The county clerk totals the receiving book at the end of each day.
- Instruments include but are not limited to the following documents: reports and approval of tax sales, divorce decrees, lease agreements, contracts, releases, final decrees, quit claim deeds, judgments, hospital liens, real estate, doctors' licenses, nurses' licenses, powers of attorney, lis pendens, mechanics' liens, plats, mortgages, second mortgages, and tax deeds.

68 O.S. § 3204

- At the end of the official day, the county clerk balances the cash (including checks and vouchers) against the receiving book, receipts, and stamp metering machines or rubber stamps as prescribed by the Oklahoma Tax Commission for documentary tax stamps.
- The county clerk enters daily in the cash book & summary report to county commissioners and totals all receipts for recording instruments, chattels filed (UCC), documentary tax stamps, and miscellaneous.
- All of these reports can be computer generated.
- The county treasurer, upon receiving the cash, certifies the receipt of the funds by signing the deposit slip. The county clerk retains a copy of the deposit slip for permanent record.

Change Fund

19 O.S. § 682

All county offices, boards, and commissions are allowed to keep no more than One Thousand Five Hundred Dollars ($1,500.00) on hand in their office to be used for a change fund.

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Chapter Sixteen
Duties of the County Clerk:
Rules of Order for Meetings

Understanding the Reasons for Parliamentary Procedure

Successful meetings alone do not automatically guarantee successful government, but they can encourage and promote efficient and responsible government practices. The decisions that affect the public interest are reached in duly constituted open meetings. The best decisions come from the fair and open discussion of interested, courteous, reasonable, and informed officials and individual citizens.

The code of parliamentary conduct, developed over centuries, helps government officials avoid wasted time and confusion, while also allowing all sides of the issue to be heard. Implementing rules of order ensures that the democratic process is working.

As secretary to various boards, the county clerk (and deputies) should be well informed on the correct manner of conducting meetings. Becoming familiar with the matters discussed in this chapter will help members of the county clerk's office professionally carry out their designated tasks and render valuable assistance to any county board.

Refer to Chapter Nine, "Duties of the County Clerk: Meetings, Publications, and Notices," for more information on conducting meetings in accordance with the Open Meeting Law in Oklahoma.

Powers and Duties of the Chairman

All members of a public body present in a meeting interact to make the meeting work, but the chairman is the person who is officially charged with the responsibility of conducting an orderly and efficient meeting. In addition to specific statutory duties, the chairman of a board performs functions common to all presiding officers:

- Opens and closes the meeting
- Keeps order
- Ensures that all members are treated fairly and courteously
- Ensures that the majority rules, but that minority rights are protected
- Keeps the discussion focused on the matter at hand and sees that the order of business is followed
- Ensures that speakers are recognized in the proper order
- Calls to a point of order or refuses to recognize a member obstructing the proceedings or sidetracking the discussion
- Decides points of order called by a member
- Appoints committees

The chairman is not required to observe the restrictions ordinarily placed on presiding officers. The chairman can make or second motions, participate in discussions, and vote. In these situations, however, the chairman may prefer to temporarily relinquish the chair to another member.

Before the Meeting: Planning the Agenda

In addition to the required advance public notice, the board must display public notice showing the date, time, place, and agenda of the meeting at least 24 hours prior to any regular meeting.

The best way to expedite board meetings is to prepare for them ahead of time. Part of this preparation is drawing up an agenda, which lists the order of business for the meeting and includes the specific matters to be presented and considered. County officials and others who may have business with the board should submit those items by a specified deadline date scheduled a few days prior to the meeting. In that way, the agenda can be prepared, distributed to county officials in advance, and given to citizens who attend the meeting.

25 O.S. § 311

In addition, the county clerk should provide copies of the previous meeting minutes to the board before

its next scheduled meeting.

Order of Business

When an organization has passed bylaws to establish rules and procedures, those bylaws supersede the practice of general parliamentary law. Whatever order the board follows is not as important as following some sensible order and using it consistently.

Agenda

NOTE:
This chapter contains several references to Robert's Rules of Order. While these rules are a useful example, they should only be used as a suggestion and should not be implemented if they conflict with statutory requirements.

Everyone who attends a board meeting should have a copy of the agenda. The following agenda is essentially the order of business found in Robert's Rules of Order, but it has been slightly adapted for the concerns of county government. Each step includes a quick review of the accepted formalities and procedures in the order of business. Under Oklahoma law, specific items to be considered during the meeting must be clearly identified in wording that is simply and clearly written. This requirement enables the board members and the public to know what business is to be conducted.

The following items comprise an agenda:

1. Call to order

   At the time scheduled for the board to convene, the chairman or acting chairman gains the attention of the members and any visitors. The usual practice is to strike a few sharp raps with a gavel and to announce in a clearly audible voice, "The (title) board will come to order."

2. Roll call

   The county clerk or deputy usually calls the roll. A quorum, or a 2/3 majority of the board members, must be present for the board to officially conduct any business. If any county officer cannot attend a meeting required of that officer, the chief deputy to that officer must set in the meeting.

3. Reading and approving the minutes

   At the direction of the chairman, the county clerk presents the minutes of the preceding regular meeting and any intervening special meetings. The chairman then asks, "Are there any corrections or alterations to the minutes?" If not, the chairman says, "The minutes stand approved as read." If a justified correction or alteration is allowed, the chairman may call for "any further changes."

After all changes are made, the chairman announces: "The minutes stand approved as corrected." Any corrections appear in the county clerk's minutes of the current meeting. If minutes have been distributed to the members prior to the meeting, the chairman can dispense with reading the minutes and proceed directly to correcting and approving them.

4. Unfinished business

   In this segment the board takes up any motions tabled at the previous meeting or prior to a recess, and other items that were previously considered and discussed, but on which no action was taken. Each item should be listed separately.

5. New Business

   New business includes those items that were not known about, or which could not have been reasonably foreseen prior to the time of the posting of the public notice. Posting a public notice does not preclude a board from considering at its regularly scheduled meeting any new business.

   25 O.S. § 311(A.9)

   25 O.S. § 305

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

6. Reviewing and approving claims

   The statutes require a board to take up claims in the order in which they are filed and entered on the calendar in the county clerk's office. A list of claims to review and official forms should be provided for members to sign for approval. Each item should be listed separately.

7. Considering bids and contracts

   During this segment, the board opens and considers action on bids, discusses any contracts, and may decide that bids should be advertised and then set a date and time for the public opening of bids.

8. Reports of county officials

   At this time, members of the board might report on particular projects in their districts or areas. Officers such as the county clerk or the county treasurer might present their monthly reports.

9. Citizen presentations

Citizen presentations are a time period set aside to hear from the public. The county should have a policy in place on how this is handled. A limit on time allowed is part of the policy. Usually, the chairman is granted authority to determine the length of time to speak, depending on each situation.

10. Considering motions, resolutions, and proclamations

    Each item should be listed separately. A resolution is a main motion of such length or importance that it is presented in writing to an assembly. Although a resolution accomplishes essentially the same thing as an ordinary motion, its form and language indicate its greater formality, seriousness, and sense of determination. The resolution itself illustrates the reasons for the action to be taken, which demonstrates the significance attached to it.

    The Oklahoma Statutes often specifically require the board of county commissioners to take a certain action by resolution. A resolution consists of the following two main parts:

    - The preamble - one or more clauses beginning "Whereas . . ." and explaining the need for the action(s).
    - The resolution proper - one or more clauses beginning "Resolved, that. . ." or "Be it resolved, that . . ." and detailing the assembly's intentions. The beginning phrases should be underlined as shown or italicized.

11. Announcements

    Members of boards, commissions, or organizations might announce meetings or other upcoming activities of those groups or related bodies.

    Other branches of government such as the State Auditor and Inspector's office or the State Retirement System might present communications or bulletins.

12. Recess or adjournment

    Officially ending a meeting and ceasing business requires a motion to adjourn and majority consent. The board of county commissioners is required by law to adjourn its monthly session by the close of the last working day of the month. If that board adjourns before then, it cannot reconvene in a regular session until the following month. To continue the meeting from day to day until all business has been dispatched, the board must call a recess, which also requires a motion and majority approval. In actual practice, however, a board might adjourn from day to day after having set the time for the next meeting.

Figure 16-1 contains a sample resolution that might be presented to and adopted by a board of county commissioners and shows the typical format and content.

Since a resolution is a main motion, it is introduced and considered according to the standard procedures governing motions, amendments, discussion, and voting. A member may present it by saying, "I submit the following resolution and move its adoption." Each "resolving" clause is considered separately. If one or more of the resolving clauses are passed, each clause in the preamble is considered individually. Everyone at a meeting should have a written copy of any resolution to be considered.

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

Figure 16-2 shows a sample proclamation format.

RESOLUTION NO._____

_____ County, Oklahoma

A Resolution Proposing the Creation of a Planning Commission in the County of _____, Oklahoma, and Calling for An Election

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

WHEREAS, the problems of development and land use have grown in number and complexity; and, **WHEREAS**, no governing body exists to provide planning proposals and regulations for the unincorporated areas of the county;

NOW, THEREFORE be it resolved that the Board of County Commissioners of _____County, Oklahoma considers the establishment of a County Planning Commission, in accordance with the procedures and regulations provided in 19 O.S. §§ 865.51-865.52; to be beneficial and necessary to the welfare of the citizens of_____County; and,

FURTHER BE it resolved that the question of establishing such a Planning Commission be submitted to a vote of the people of this county, in compliance with 19 O.S. § 865.52.

This resolution is hereby adopted on the_____day of_____, 20___.

The Board of County Commissioners

_____
Chairman

_____
Member

_____
Member

Attest:

_____
County Clerk
(Seal)

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

PROCLAMATION

NO._____

_____County, Oklahoma

Know All Citizens by These Presents

That

NOW, THEREFORE, we, the undersigned members (*) of the Board of County Commissioners of the County of_____, Oklahoma do hereby and hereon proclaim

_____

_____

{Example:
The Week of May 7 through 14, 2026 to be

HERITAGE WEEK

in Corn County, Oklahoma in recognition of the county's 125th Anniversary, and we hereby encourage all citizens of the county to celebrate this Grand Anniversary with all appropriate ceremonies.}

THIS PROCLAMATION is hereby adopted on the on the_____day of_____, 20___.

The Board of County Commissioners

_____
Chairman

_____
Member

_____

Attest:

_____
County Clerk

(Seal)

[(*) or, "I,_____, the Chairman of the Board of County Commissioners of the County of_____, Oklahoma do hereby and hereon proclaim_____]

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

NOTE:
The Oklahoma Open Meeting Act allows all public bodies, including county commissioners, to adjourn and have other meetings throughout the month as long as proper procedures are followed as stipulated in the act. This includes the requirement that all regular meetings be listed in advance according to calendar date for an entire year. This list must be approved by the board and filed with the county clerk no later than December 15. The act also requires that meeting notices and agendas be posted in advance for regular and special meetings.

Parliamentary Procedures

To maintain a smooth and orderly meeting, parliamentary law has some general rules of behavior, which are applicable at all times during the proceedings. The following are some of the most common and most necessary.

Addressing the Chair/Obtaining Recognition

A member receives permission to speak (to "gain the floor") by first addressing the Chair. The member rises and says, "Mr. Chairman."

When the chairman formally recognizes the member by acknowledging "Mr./Ms. (or Commissioner) . . ." or by stating, "The Chair recognizes Mr./Ms. (Commissioner)," the member may then proceed.

Calling to Order or Rising to a Point of Order

A member is out of order when he uses improper or abusive language, talks on matters irrelevant to the questions at hand, or introduces a statement or proposal out of order. The Chair may then advise the speaker of their impropriety by saying, "I call the Speaker to order." If the Chair does not act, a member may stand and say, "Mr./Mrs. Chairman, I rise to a point of order." The Chair must then decide if the point of order is "well taken."

Handling Motions, Amendments, and Voting

The official decisions and actions of a governing body are the result of motions proposed, possibly amended, and passed by a majority of that body. A motion is simply a formal procedure that brings a question, a proposition, or a matter for consideration before the board. The procedure for introducing, seconding, amending, discussing, and voting on motions is basically simple, but it must be strictly observed if a proposal is to be accepted or rejected in a just and intelligent manner. The following procedure is generally applicable to almost all motions:

- Motion proposed, then seconded

Step 1: The speaker proposes the motion: "Mr./Mrs. Chairman, I move that . . ."

NOTE:
The phrase "I make a motion . . ." is not a proper form.

Step 2: The chairman states the motion. If the chairman refuses to entertain a motion, a member may "appeal from the decision of the chair," that is, appeal to the membership to decide whether the chairman's action will stand.

Step 3: Another member seconds the motion: "Mr./Mrs. Chairman, I second the motion."

NOTE:
Robert's Rules of Order state that in a body of less than twelve people, a motion does not require a second.

Step 4: The chairman states the motion verbatim: "It has been moved and seconded that...." The importance of this step should not be minimized. The motion must be clarified so that all the persons present at the meeting fully understand the proposal as the proposing person intended it. The county clerk may be asked to read the motion. The board should not act on the proposal until it has been properly stated. The motion or proposal is now said to be pending.

- Debate or discussion

Step 5A: If the motion is classified as non-debatable, the chairman immediately calls for the vote.

NOTE:
Some non-debatable motions, however, are open to other motions, for example, to amend or to reconsider.

Step 5B: "Informal Consideration:" Sometimes this term is used loosely to mean dispensing with the motion procedure altogether and taking action by consensus. According to Robert's Rules of Order, informal consideration in its strictest parliamentary sense means to dispense with only the limits on debate, that is, how many times and how long members may speak during debate. If members wish to introduce amendments or other motions of higher precedence, they do so usually at this time. To simplify and streamline matters, only the amendment process is considered at this point. If no other motion is offered, someone may call for the previous question or the chairman may ask for the vote. See Step 7.

- Amendments proposed, then seconded

Step 6A: A member receives recognition and offers an amendment: "Mr./Mrs. Chairman, I move

to amend the motion . . ." and specifies what that means: by adding to, by deleting from, or by substituting.

Step 6B: The motion requires a second and is then open to discussion.

Step 6C: The board can then proceed to a vote (see Step 7), or a member may move to amend the amendment. The same procedures of seconding and debating apply.

NOTE:
This is called an amendment of a second rank. An amendment of a lower rank is not possible. The proposal of more than one amendment of each rank at the same time is out of order and not allowed.

- Vote

Step 7A: Calling for the Vote: At any point in this process of proposing motions, a member can introduce the (privileged) motion "to call for the previous question." The board must immediately consider this motion, because it takes higher precedence than a main motion or an amendment. If the members vote in favor of this motion, they must proceed to an immediate vote on the pending motion.

If no one calls for the previous question, the chairman then puts the question to close the debate: "The question is....."

Step 7B: Order of Voting: If there is a motion to amend the amendment, the chairman restates it and the board votes on it first.

If there is a motion to amend the main motion, the chairman restates it and the board then votes.

The original motion is always voted on after the amendment(s) to it.

Each motion is considered separately and in this reverse order.

Step 7C: Casting the Vote: After stating the question, the chairman indicates how "all in favor" and "all opposed" will cast their votes:

Voice Vote: "…say 'aye.' …say 'no.'"

Show of Hands: "…signify by raising your right hand."

Roll Call: Members respond "aye" or "no" when the county clerk calls their names.

NOTE:
Because votes must be recorded in the minutes, county boards should vote by roll call.

Step 7D: Stating the Result: The chairman then states: "the motion carries" or "the motion fails." A member may question the chairman's count of a voice or hands vote or may wish to make each member's vote clear to the public attending the meeting. In either situation, the member may call for a "division of the house."

Step 7E: Recording the Vote: The county clerk (secretary) records in the minutes the board's approval or rejection of each motion.

Understanding Types of Motions and Rules of Precedence

Board members should be aware that different types of motions exist and that each type is assigned a "priority rating" or power of precedence. Thus, whenever a motion is pending, a motion of higher precedence may be introduced. The process of considering the original motion is suspended until the new motion has been considered and disposed of according to the standard practice.

The usual business before any board is presented in a main motion, so any motion of higher rank could take precedence over a pending main motion. If, for example, a motion to adopt a resolution has been introduced and seconded, a member may move to lay the original motion on the table. This new motion would be considered immediately. While tabling this motion is being considered, an amendment of the original main motion to adopt would be out of order because an amendment ranks lower than tabling. If a motion is made to adjourn while the motion to table a motion is under consideration, the new motion will demand immediate attention. Incidental motions have no rank since they are introduced and acted upon only in the situations to which they apply.

Appendix A
Using the Oklahoma Statutes

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 bar at the top of the page that reads "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

Each year, legislators publish a supplement containing all the laws enacted, amended, or repealed since the Oklahoma Statutes were last published. Therefore, a full reading of the law would require the reader to consult the Oklahoma Statutes and the latest supplement.

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 "Oklahoma Statutes Citationized" 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, contain all the laws passed from statehood up to and including the 2011 legislative session.

The Supplements

Each year following the beginning year's 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.

Session Laws Citations

Following each session of the state legislature, all laws enacted in that session are published as the Oklahoma Session Laws for that year. 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 the 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:

Chapter	Title
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:

Section	Heading
§ 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 statute, effective November 1, 2020, states that the Secretary of State shall provide free electronic access.

The language in the Oklahoma Statutes regarding copies of free book sets has been repealed effective November 1, 2020.

Appendix B
Related Sources, Addresses, and Phone Numbers

Association of County Commissioners of Oklahoma (ACCO)
429 NE 50th St
Oklahoma City, Oklahoma 73105
405-524-3200
800-982-6212
Fax: 405-524-3700
http://www.okacco.com

Publications Available:
Employment Policies and Procedures Handbook for County Elected Officials
ACCO Fire and Safety Manual

Commission on County Government Personnel Education and Training
County Training Program
318 Legacy Hall
Oklahoma State University
Stillwater, OK 74078-8088
405-744-6160
Fax: 405-744-8210
ctp@okstate.edu
https://extension.okstate.edu/programs/county-government-training-program

Publications Available:

Handbook for County Clerks of Oklahoma
Handbook for County Commissioners of Oklahoma
Purchasing Handbook for Oklahoma Counties
Handbook for County Treasurers of Oklahoma
Handbook for the County Court Clerks of Oklahoma

All handbooks provided by the County Training Program are available on the CTP website.

Oklahoma Management and Enterprise Services
Central Purchasing Division
Will Rogers Office Building
2401 N Lincoln Boulevard,
Room 206
P.O. Box 528803
Oklahoma City, OK 73105
405-521-2141(option 3)
https://oklahoma.gov/omes.html

Government Finance Officers Association (GFOA)
203 N LaSalle Street, Suite 2700
Chicago, IL 60601
312-977-9700
Fax: 312-977-4806 or 312-977-9083
eFax: 312-284-1224
https://www.gfoa.org

Oklahoma Cooperative Extension Service
Division of Agricultural Sciences and Natural Resources
Department of Agricultural Economics
215 Agricultural Hall
Oklahoma State University 74078-6026
405-744-6161
https://extension.okstate.edu

Publications Available:
OSU Extension Fact Sheets

Oklahoma Department of Libraries
2401 N Lincoln Boulevard, Room C12 (temporary location)
Oklahoma City, Oklahoma 73105
405-521-2502
Fax: 405-525-7804
https://libraries.ok.gov

Publications Available:
Directory of Oklahoma (published every two years)
Oklahoma state agencies, boards, commissions, courts, institutions, legislatures, and officers

Oklahoma Department of Transportation
200 NE 21st Street
Oklahoma City, Oklahoma 73105
Local Government Division
405-521-2553
https://oklahoma.gov/odot.html

Oklahoma Insurance Commission
400 NE 50th Street
Oklahoma City, OK 73105
P.O. Box 53408
Oklahoma City, OK 73105
405-521-2828
800-522-0071
Fax: 405-521-6635
https://www.oid.ok.gov/

Oklahoma Press Service, Inc.
An affiliate of the Oklahoma Press Association
3601 N Lincoln Boulevard
Oklahoma City, Oklahoma 73105
888-815-2672
405-499-0020
https://okpress.com

Publications Available:
Oklahoma Open Meeting & Open Records Book

Oklahoma Public Employees Retirement System (OPERS)
5400 N Grand Boulevard, Suite 400
Oklahoma City, OK 73112
P.O. Box 53007
Oklahoma City, Oklahoma 73152
800-733-9008
405-858-6737
Fax: 405-848-5946
https://www.opers.ok.gov

Publications Available:
Oklahoma Public Employees Retirement Handbook

Office of the Oklahoma State Auditor and Inspector (SA&I)
2300 N Lincoln Blvd, Suite 123
Oklahoma City, Oklahoma 73105
405-521-3495
Fax: 405-521-3426
https://www.sai.ok.gov/

Publications Available:
County Government Chart of Accounts
County Clerk and County Treasurer Forms and Purchasing Forms

Oklahoma State Department of Health
123 Robert S. Kerr Avenue, Suite 1702
Oklahoma City, Oklahoma 73102
800-522-0203
405-426-8000
Fax: 405-271-3431
https://oklahoma.gov/health

Oklahoma Tax Commission
2501 N Lincoln Boulevard
Oklahoma City, OK 73194
Ad Valorem Division
405-319-8200
Fax: 405-521-0166
https://oklahoma.gov/tax.html

Publications Available:
State payments to governments – from public information office state tax collections – from public information office

Secretary of State State of Oklahoma
421 NW 13th St, Suite 210/220
Oklahoma City, Oklahoma 73103
405-521-3912
Fax: 405-521-3771
https://www.sos.ok.gov/

State Election Board
2300 N Lincoln Boulevard, Room G28,
State Capitol Building
Oklahoma City, OK 73105
P.O. Box 53156
Oklahoma City, Oklahoma 73152
405-521-2391
Fax: 405-521-6457
https://oklahoma.gov/elections.html

Publications Available:
Roster, state and county officers, and elections returns