



COUNTY TRAINING PROGRAM
OSU Extension

Commission on County Government Personnel Education and Training

April 1, 2025

AGENDA
April 1, 2025

MINUTES
August 14, 2024

CTP Activities Report
First Half - FY 24-25

CTP Financial Report
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CLGT Report

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COUNTY TRAINING PROGRAM

OSU Extension

AGENDA

April 1, 2025

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

Agenda

**April 1, 2025
Center for Local Government Technology
824 North Country Club Drive
Stillwater, OK 74075
1:30 p.m.**

- | | | |
|-------|--|-----------------------------|
| I. | Introduction of Commission Members and Guests | Chair |
| II. | Approval of Agenda | Chair |
| III. | Minutes from August 14, 2024, for Approval | Chair |
| IV. | Program Leaders Comments | Gary Snyder and Jean Hinkle |
| V. | CTP Report on Activities - July-December 2024 | Jean Hinkle |
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| VII. | CTP Proposed Activities – January-June 2025 | Jean Hinkle |
| VIII. | CLGT Report | Gary Snyder |
| IX. | Assessor Training & Accreditation Program (ATAP) | Gary Snyder |
| X. | Legislation Update | Gary Snyder |
| XI. | County Assessor Accreditation Courses <ul style="list-style-type: none">• Course Statistics• Course Schedule• CEU Hours | Gary Snyder |
| XII. | Courses (New/Revised) <ul style="list-style-type: none">• County Board of Equalization• Commercial Data Collection• CAMA Classes | Gary Snyder |
| XIII. | CAMA Project | Gary Snyder |

XIV. Budget – FY24-25 - Midyear

Gary Snyder

XV. Audience Comments

Chair

XVI. Meetings for Calendar Year 2025

XVII. Adjourn



COUNTY TRAINING PROGRAM

OSU Extension

MINUTES

August 14, 2024

Meeting Minutes
Wednesday, August 14, 2024
1:30 PM
Boardroom, Association of County Commissioners of Oklahoma (ACCO)
429 NE 50th
Oklahoma City, Oklahoma

The Commission on County Government Personnel Education and Training met in regular session on Wednesday, August 14, 2024, at 1:30 PM

The meeting was called to order at 1:30 p.m. by Dr. Jason Warren, Oklahoma State University.

Introduction of the Commission Members and Guests:

Dr. Jason Warren	Designated Representative for Kayse Shrum, President of Oklahoma State University, Chair
Gerald Elrod	Designated Representative for Mark Wood, Chair, Oklahoma Tax Commission
Penny Huff	President of County Officers and Deputies Association of Oklahoma (CODA)
Cindy Byrd	State Auditor and Inspector
Melissa Davis	Designated Representative for Tim Gatz, Executive Director, Oklahoma Department of Transportation

Guests:

Jean Hinkle	Interim Manager, County Training Program, Oklahoma Cooperative Extension Service, OSU
Gary Snyder	Director, Center for Local Government Technology, OSU County Training Program
Chris Schroder	Executive Director, Association of County Commissioners of Oklahoma (ACCO)
Cheryl Wilson	State Auditor and Inspector's Office
Melissa Kueter	Executive Director, County Officers and Deputies Association of Oklahoma (CODA)
Mandy Snyder	Past President, County Officers and Deputies Association of Oklahoma (CODA), ACT
Mitch Antle	Washington County Commissioner
Jendi Mapitigama	County Training Program, OSU
Brad Raven	County Training Program, OSU
Jana Metcalf	Center for Local Government Technology, OSU
Kevin House	Center for Local Government Technology, OSU

Approval of the agenda:

Motion: Gerold Elrod

Second: Penny Huff

Vote: Approved

Approval of February 14, 2024, meeting minutes:

Motion: Penny Huff

Second: Gerold Elrod

Vote: Approved

Program Leader Comments:

Jean Hinkle took a moment to welcome the Commission members and participants. Gary Snyder, Director of CLGT also made preliminary remarks.

County Training Program**Certification Programs**

Ninety certification classes were proposed and ninety-eight were completed during the 2024 fiscal year. The majority of classes are presented in person, with several offered by Zoom, and six offered online, web based. 1,337 individuals took, an average, 2.95 classes for a total class attendance in all certification classes and workshops of 3,943. Twenty-three workshops were presented at conferences.

Certificates Earned and Awarded

Interim Manager, Jean Hinkle presented two certificates to Assessors, eleven to County Commissioners, sixty-three to County Clerks, twenty-one to Court Clerks, and one hundred to County Treasurer's for a total of 197 certificates earned statewide. In FY23 there were 131 total certificates earned.

Stand-Alone, Computer Based Certification Classes

CTP Specialist Darla Hisey and Oklahoma Cooperative Extension Assistant Specialist, Joan York developed and published the County Purchase Card (statutory requirement 2-year refresher) (Summer 2024), and Excise Board Training (developed and published July 2023).

Staff Changes

Program Leader Notie Lansford retired in November 2023 but has returned on a part-time basis. Interim Program Manager Jean Hinkle has led CTP since Notie Lansford's retirement in November. The Director, County Training Program position was announced on June 17, 2024.

Handbooks

The 2024 updates for the Handbook for County Commissioners of Oklahoma and the Handbook for County Sheriffs of Oklahoma are underway and should be completed by the end of the calendar year. The 2024 updates for the rest of the handbooks will be completed by the end of this fiscal year.

Technical Assistant

CTP staff logged 680 technical assistance requests during FY 2024. Inquiries cover a wide variety of issues, and we respond to all.

Evaluation

We have a total of 504 responses for the classes conducted Aug. 2023 – June 2024. Response rate was 28.60%.

Other Activities

CTP worked with the state auditor's office and other stakeholders regarding changes to the county officer salary formula, specially related to the salary for County Sheriff.

Senate Bill 483 requires CTP to provide initial excise board training upon appointment of board members plus annual continuing education programs. CTP tracks courses taken by excise board members as it relates to this legislation. All excise board members are on track to be certified in calendar year 2024.

The new OSU Agricultural Hall is finally open after several years of building. CTP is staying in the "old" Ag Hall now renamed Legacy Hall. Staying in Legacy Hall allowed CTP staff members to each claim their own office.

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

Public Communications (6 hours) and Communication Skills (6 hours) were added to the Spring 2024 course schedule. The courses received positive reviews and were well attended. Moving into FY25, these classes will be reduced to 3 hours each and will be scheduled on the same day.

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

CTP continues to publish various reports useful to county government and the public. *County Sales, Use & Lodging Tax Summary Report, Fiscal Year 2023, Abstract of County Government General, Highway, and Special Revenue Funds in Oklahoma, FY 2021-2022, and Oklahoma Ad Valorem Mill Levies, Fiscal Year 2023.*

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

CTP met with the advisory boards of each county officer association in July 2024. Both the county clerk and the county commissioner's advisory boards approved an accreditation program over a certificate only program. Those that are in the middle of obtaining their certification will be grandfathered in and will not be required to take the post-course exercises for the classes they

have already taken. Going forward, the post-course exercise will be required to receive accreditation. This requirement will begin in January 2025.

CTP Financial Report

FY 2024 budget and expenditures, salaries and benefits had total expenditures of \$641,819 or 81.1% of the budgeted \$850,000 for this account. \$47,500 was budgeted for an independent contractor to provide the amended *County Budget Board Estimate of Needs and Financial Statement* in a Microsoft Excel workbook. In-state travel total \$44,057; printing/copying totaled \$45,028; service agreement/professional services totaled \$38,440. Overall budget was \$1,432,010 and total expenditure was \$877,417.

Sources of Funds

The FY 2024 budget of \$1,143,902 was based on projected documentary stamp revenue of \$630,000, registration fees of \$120,000, and carryover of \$682,010. Actual documentary stamp revenue as of June 30 was \$658,869, a decrease from FY 2023 yet well above the \$630,000 budgeted. Actual registration fee deposits for year ending June 30, 2024, were \$161,121, exceeding the \$120,000 Budgeted.

Proposed Activities, Fiscal Year 2025 for Approval

Staff Changes

A part-time employee specific to working in the database and producing annual reports such as the County Sales, Use & Lodging Tax Summary Report, Abstract of County Government General, Highway, and Special Revenue Funds in Oklahoma, Oklahoma Ad Valorem Mill Levies, and sales tax projections need to be hired. Once the CTP director is hired, another local government specialist may be considered. We know that Sherri Schieffer and Debbie Hodnefield, both retirees, are considering working less or not at all in FY26 and their roles will need to be replaced.

Certification Classes and Program Guidelines

Input from the various county officer advisory boards (one from each office) continues to be especially important. Key issues discussed in July 2024 advisory board meetings included adding an ethics workshop, developing grant writing training, and continuing communications skills and public communication classes. Both the county clerk and the commissioner's advisory boards approved an accreditation program over a certificate only program.

Handbooks

The 2024 updates of all other handbooks have begun and are on the agenda for this fiscal year.

Approval for Proposed Activities, Fiscal Year 2025:

Motion: Penny Huff

Second: Cindy Byrd

Vote: Approved

CTP Proposed Financial Report, Fiscal Year 2025:

The FY 2025 budget of \$1,336,866 was based on projected documentary stamp revenue of \$640,000, registration fees of \$140,000, and carryover of \$556,866. The proposed FY 2025 budget includes funding of 5 FTE of professional trainers, 3.75 FTE of support staff (including student workers), three contract and one part-time. One professional FTE is currently open. The FY 2025 budget also includes funding for contracted teaching for several specialty classes such as Managing Personnel in an At-Will Organization and Supervisory Skills 1,2,3.

State Auditor, Cindy Bryd, asked if the financials could be presented as a balance sheet and other financial statements. Jean Hinkle said that she would work with the finance department to get these statements.

Approval for Proposed Budget, FY 2025

Motion: Cindy Byrd

Second: Penny Huff

Vote: Approved

Auditor Bryd complemented the County Training Program team with being helpful, friendly and has heard a lot of great complements. Auditor Byrd also stated that the CTP team takes a load off of the State Auditor's Office.

Program Report, Center for Local Government Technology

CLGT/ATAP Update

Gary Synder began on page 4 of the Center for Local Government Technology report (under tab seven in the binder). **O.S. 68 § 2816** defines the Assessor Accreditation program, computer support to county Assessors including software and technical assistance, the development of training materials, and tracking of the status of all required to achieve accreditation. This statute identifies a three (3) way partnership between, the Oklahoma Tax Commission (OTC), the County Assessors Association of Oklahoma (CAAOK), the Center for Local Government Technology (CLGT). Effective July 1, 2019, this statute also defines a two (2) way partnership of the CLGT and the CAAOK, to provide, administer, train, and implement a computer assisted mass appraisal system (CAMA).

O.S. 68 § 2862 defines the County Board of Equalization education requirements and CLGT's duties. Each member of the county board of equalization shall be required to attend and successfully complete a course of instruction consisting of at least six (6) hours for purposes of instructing the members about the duties imposed on the board by law.

The H.B. 3372, effective date of July 1, 2019, changes the responsibilities of the Center. Prior to this date, CLGT's primary functions were the Accreditation program and the support to County Assessors. July 1, 2109, creates new responsibilities and functions for the Center. The International Association of Assessing Officers (IAAO) defines CAMA (computer-assisted mass appraisal) as a process of appraising property that incorporates computer-supported statistical analyses such as multiple regression analysis procedure to assist the appraiser in estimating value. CLGT launched the training and conversion of sixty-nine (69) counties to the LandMark GSI CAMA system.

CLGT Move

CLGT began moving from the Morgan Building and relocating to the Proagria building located at 824 N. Country Club Drive, Stillwater, OK 74075. Classroom space was lost but CLGT is committed to adapting.

Storm Damage Assessment

Mr. Snyder addressed county impacts from spring storms. Murray County in particular Sulfur, OK with the largest impacts. Valuation was adjusted \$7,094,877 for real and \$1,970,350 for personal. This resulted in approximately \$95,000 loss in taxes.

Auditor Byrd asked what is Planet? Mr. Snyder responded that it is a satellite imaging company that provides inspection data. Todd Holiday is the vendor with the state bid. Auditor Byrd would like to gather more information.

2024 Legislation

No legislation impacting CLGT.

Assessor Handbook and Directory

It is updated annually or as needed based on legislation.

Courses

Thirty-Seven courses were proposed, and thirty-nine courses were presented in fiscal year 2024. Total attendance for fiscal year 2024 was 1462. Classes were pulled back in April. May, and June due to the move. With changes in SB regarding Equalization training, courses were taught many times up to the end of the fiscal year. This was to ease the load of training all 231 board members in the calendar year. Proposed class for fiscal year 2024 is forty-five and current enrollment is 476.

Board of Equalization Training

A 6-hour in-person for newly appointed board members and 3 hour ZOOM class for the continuing education requirements. CLGT conducted 6 BOE classes: three in-person and 3 ZOOM. As of this date, 110 BOE members are non-compliant for calendar year 2024.

CAMA Project

There are currently 15 CLGT staff that devote 100% of their time to the CAMA Project. We have four vacancies. A LandMark User Group has been formed consisting of 15 Assessors, four from each district. The group meets periodically via zoom and give summery report at each 4C meeting. See the map on page 12 of the CLGT packet.

FY 2024 Budget

Actual documentary stamp revenue as of June 30, 2024, was \$5,310,000. Personnel salaries and benefits were the largest expenditure on the budget. Approximately \$82,015 is paid to the CEAT college for salaries and benefits. Landmark cost is approximately \$1,500,000 that CLGT pays for participating counties. This is sixty-nine licenses. The cost of the software is based on parcel count (.80/parcel). Auditor Byrd asked for a copy of the Landmark contract. Base appropriation

received \$5,310,000; additional appropriation 3% of remainder \$521,889 for a total appropriation \$5,831,889. Previous FY carryover was \$3,745,367 leaving a balance June 30, 2024, of \$4,342,227. Penny Huff stated she thought the carryover was substantial, asked if there would be options for the carryover. Mr. Snyder stated he would like to offer satellite imagery and show changes.

Auditor Byrd stated that there has been talk about changing the audit or changing legislation to allow for arial photography. Byrd asked if Gary would like to hold off on purchasing satellite imagery until such a time the legislation passes. Bryd asked Synder if he would spend the money to purchase before coming back before the commission for approval. Snyder stated that the Commission, with the new legislation, is not the oversight of the budgets. Auditor Byrd stated for the record that there are a lot of problems with bidding at OMES and would recommend where a mapping system would be considered that Snyder would go out to bid so that there is transparency and accountability to the counties. Snyder stated that the dollar amount would prompt a bid. Snyder asked to visit with Byrd outside of the meeting.

Jean Hinkle asked if CLGT had registration fees. Synder stated that they do not collect registration fees. They stopped collecting registration fees in July 2019 with the new legislation.

Dr. Jason Warren asked about in-state travel and the lease of the old building. Penny Huff asked about the out of state travel. Snyder responded that he takes a number of staff to the IAAO conference.

FY 2025 Budget

FY 2025 budget \$6,589,250 is based on the documentary stamp revenue of \$5,310,000 with \$4,342,227 carryover from FY 2024. Personnel salaries and benefits were the largest expenditure on the budget. CAMA Software, equipment, and out of state travel was also large expenditures. Out of state travel proposed budget for FY 2025 is \$109,500. Cindy Byrd would like CLGT to adjust out of state travel for a more accurate cost for the number of people that CLGT has. Byrd stated that it would be difficult to justify to the legislature and taxpayers. Byrd stated she felt there are a number of real estate appraisal classes offered in state or zoom and wanted to be on the record that she raised questions about FY25 budget. CAMA Operations & Storage is the additional building space \$244,000 (4-off site storage buildings); Subject Matter Experts (SME) \$231,000 – Snyder will find out what is in this account as the title is misleading.

Proposed Meetings for Calendar Year 2025 for Approval:

February 12, 2025, in Stillwater and August 13, 2025, at ACCO.

Motion: Gerald Elrod

Second: Cheryl Wilson

Motion to Adjourn: Penny Huff

Second: Gerald Elrod

Vote: Approved

Adjournment 3:41 P.M.



COUNTY TRAINING PROGRAM

OSU Extension

CTP Activities Report

First Half – FY 24-25

**County Training Program
Activities Report
July 1, 2024 – December 31, 2024**

Executive Summary

The County Government Personnel Training Program (CTP), administered by the Oklahoma Cooperative Extension Service (OCES) with oversight by the Commission on County Government Personnel Education and Training, had a productive first half of FY 24-25.

This report is divided into four sections: **Certification Programs, Digital Publications, Technical Assistance, and Other Activities**. These efforts are assisted by interaction with the county officer associations, particularly the advisory boards of each association, plus state agencies. All statutes pertaining to the Commission and the related training activities of Oklahoma Cooperative Extension Service are provided in the last section of this report.

Certification Programs

The following tables describe our certification programs in FY 24-25.

Table 1: Certification courses offered and planned in FY 24-25.

Table 2: Attendance by county for the first half of FY 24-25.

Table 3: Attendance by certification program for the first halves of FY 18-19 – FY 24-25.

Figure 1: Map of class locations for the first half of the fiscal year.

**Table 1. Certification Courses Proposed - FY 24-25, Presented as of Midyear
FY 24-25, and Planned - Second Half of FY 24-25**

	Proposed	Presented	Planned
Course Name	FY 24-25	First Half 24-25	Second Half 24-25
A Practical Guide to Parliamentary - online	1	1	1
Basic Accounting 1 - Intro	3	1	2
Basic Accounting 2	3	1	2
Basic Computer Skills - online	1	1	1
Basic Finance	1	1	0
Basic Mapping	1	0	1
Budget Process 1 - Intro	2	1	1
Budget Process 2	2	1	1
Cash Flow Mgmt.	2	1	1
Change Management	0	0	0
Commissioner Duties Review 1	2	1	1
Communication Skills	1	0	1
Councils, Commissions, Boards, and Trusts	1	1	0
County Clerk Duties Review 1	1	0	1
County Clerk Duties Review 2	1	0	1
Court Clerk Bail Bonds/Forfeiture	1	0	1
Court Clerk Civil and Criminal Appeals	1	1	0
Court Clerk Confidentiality of Records	1	1	0
Court Clerk Destruction of Records	1	0	1
Court Clerk Juvenile Procedures	1	1	0
Court Clerk New Officer or Refresher Course	1	0	1
Court Clerk Reports and Forms	1	0	1
Court Clerk Duties Review 1	2	1	1
Court Clerk Duties Review 2	1	1	0
Customer Service	2	1	2
Economic Development - Role of Local Officials	1	0	1
Effective Work Skills	3	1	2
Excise Board Training - online	1	1	1
Excise Board Training (parts 1 & 2) *	2	2	1
Fundamentals of Administration	2	1	1
Intro to Purchasing Procedures - online	1	1	1
Intro to Purchasing Procedures – in-person	1	1	1
Inventory Tracking & Disposal	2	1	1
Investments and Collateral	1	1	0
Land Records	2	1	1
Legislative Process	2	1	1
Managing in an at-will Organization	3	1	2

Table 1. Certification Courses Proposed - FY 24-25, Presented as of Midyear FY 24-25, and Planned for Second Half - FY 24-25

	Proposed	Presented	Planned
Course Name	FY 24-25	First Half 24-25	Second Half 24-25
Open Meeting	4	3	2
Open Records (Public's Right to Know)	4	2	2
Overview of County Government	2	1	1
Payroll Procedures	1	0	1
Public Speaking	1	0	1
Purchase-Card Training - online	1	1	1
Purchasing Procedures 1	2	1	2
Purchasing Procedures 2	2	1	2
Sheriff Duties Review	1	0	0
Statute Reference	3	1	2
Supervisory Skills 1	3	1	2
Supervisory Skills 2	2	1	1
Supervisory Skills 3	2	1	1
Tax Roll Corrections	1	1	0
Tax Sales	1	0	1
Tax Warrants (personal property)	1	0	1
Treasurer Duties Review 1	1	0	1
Treasurer Duties Review 2	1	0	1
Understanding the Whole of County Gov't - online	1	1	1
Understanding the Whole of County Gov't – in-person	1	1	0
Total	90	44	57
*The excise board in-person training is separated into two different classes (part 1 and part 2), but the training is considered one table row because participants cannot receive credit until they complete both parts.			

Table 1 shows the list of ninety classes proposed (and approved) for FY 24-25, the forty-four presented between July 1, 2024, and December 31, 2024, and the fifty-seven planned for the second half of FY 24-25. Some classes were filled and had waiting lists. CTP offered Excise Board Training Part 1 and Part 2 three times in the first half of FY 24-25: two times in-person (via Zoom) and continuously as an online, independent course. As of January 2024, seven certification classes were made available online, at any time, providing convenience for county personnel (and anyone else interested in the content).

Note: The Purchase-Card Training is also an online class available to counties interested in using credit cards, but this class is not a certification class.

**Table 2. Individual Attendance and Total by County,
First Half of FY 24-25**

<u>County</u>	<u>Ind.</u>	<u>Total</u>	<u>County</u>	<u>Ind.</u>	<u>Total</u>	<u>County</u>	<u>Ind.</u>	<u>Total</u>
Adair	10	18	Grant	9	26	Nowata	8	15
Alfalfa	10	13	Greer	4	11	Okfuskee	4	7
Atoka	13	15	Harmon	6	8	Oklahoma	21	32
Beaver	8	12	Harper	9	17	Okmulgee	16	26
Beckham	7	12	Haskell	12	46	Osage	12	59
Blaine	18	28	Hughes	11	16	Ottawa	2	2
Bryan	9	16	Jackson	12	17	Pawnee	7	13
Caddo	6	15	Jefferson	6	20	Payne	23	37
Canadian	32	83	Johnston	8	12	Pittsburg	22	49
Carter	30	68	Kay	10	12	Pontotoc	17	20
Cherokee	15	24	Kingfisher	15	24	Pottawatomie	14	24
Choctaw	4	6	Kiowa	10	12	Pushmataha	4	5
Cimarron	3	6	Latimer	6	10	Roger Mills	10	27
Cleveland	25	46	Le Flore	13	14	Rogers	12	18
Coal	12	24	Lincoln	26	59	Seminole	17	51
Comanche	6	9	Logan	6	6	Sequoyah	12	17
Cotton	9	16	Love	7	17	Stephens	26	38
Craig	8	13	Major	17	36	Texas	19	42
Creek	13	18	Marshall	10	14	Tillman	5	8
Custer	5	5	Mayes	12	37	Tulsa	39	82
Delaware	13	28	McClain	9	11	Wagoner	3	6
Dewey	8	11	McCurtain	47	83	Washington	4	10
Ellis	9	11	McIntosh	10	23	Washita	12	27
Garfield	14	17	Murray	16	32	Woods	7	11
Garvin	5	8	Muskogee	6	6	Woodward	12	14
Grady	20	56	Noble	16	37	Other	116	138
						Total	1,069	1,962

Table 2 shows the number of individual persons (nose count) in attendance and total attendance at the certification classes and workshops by county. The number of individuals participating this half year was 1,069, which exceeds the 972 reported for the first half of FY 23-24; 897 reported for the first half of FY 22-23 and 862 reported for the first half of FY 21-22. Total attendance was 1,962, which is higher than the 1,869 report for the first half of FY 22-23 but lower than the 2,451 reported for the first half of FY 23-24. There was participation from all seventy-seven counties.

**Table 3. Total Attendance and Total Individual Participants,
First Halves of FY20 through FY25**

Part A. Attendance at Certification Classes & Workshops Combined						
Officer Group	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY24</u>	<u>FY25</u>
Assessors	122	148	176	77	58	36
Commissioners	366	134	128	201	251	267
County Clerks	479	383	443	364	527	432
Court Clerks	575	176	610	541	929	527
Sheriffs	56	12	32	25	31	36
Treasurers	437	239	371	393	404	377
Excise Board				123	122	93
Others	170	101	299	145	129	194
Total	2,205	1,193	2,059	1,869	2,451	1,962

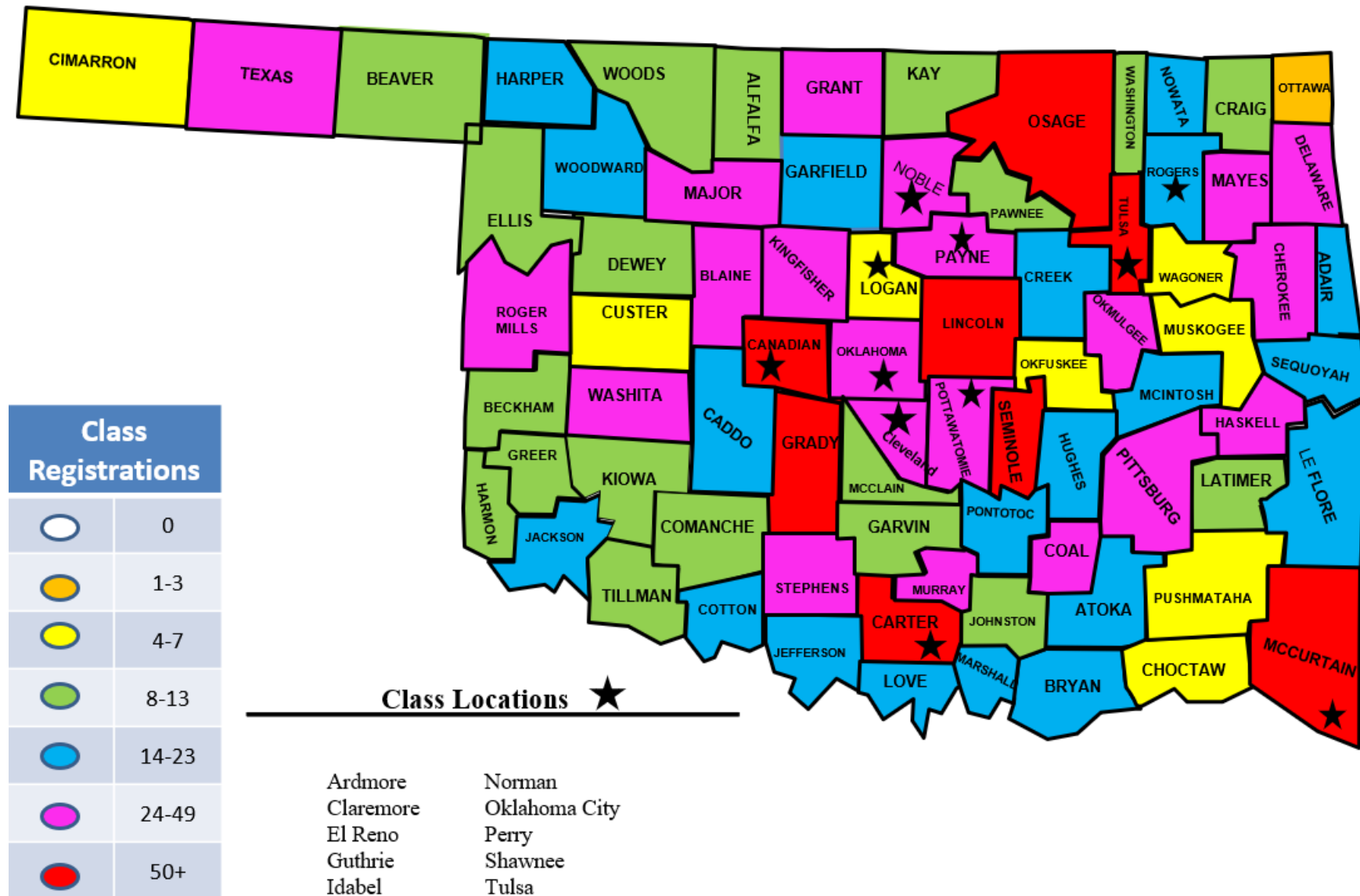
Part B. Individuals Attending CTP Certification Courses						
Officer Group	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>
Assessors	73	50	62	59	49	28
Commissioners	221	58	74	147	128	124
County Clerks	210	145	183	161	254	229
Court Clerks	197	65	201	191	202	248
Sheriffs	37	6	16	12	22	26
Treasurers	182	102	164	152	151	193
Excise Board				94	100	81
Others	113	54	162	81	66	140
Total	1,033	480	862	897	972	1069

Table 3 shows attendance by officer group for the first halves of fiscal year 19-20 – fiscal year 24-25.

Part A depicts the attendance numbers for CTP certification courses and workshops. The first half of FY 24-25 totaled 1,962 for attendance, which is lower than the first half of FY 23-24. CTP offered **discretionary credit hours** for several workshops, meetings, and courses that were taught by professionals outside of CTP in the first half of FY 24-25. Examples include the Court Clerk School – Bookkeeping, Sheriff Administrative Assistant Academy, Cybersecurity Risks and Threats Facing Oklahoma, and New Officer Training.

Part B depicts the individuals attending certification courses. Attendance is by officer group. Court clerks, county clerks, treasurers, and their employees continue to be large participants. Sheriff and assessor attendance were in keeping with the historic experience.

Figure 1. Class Locations and Attendance, July 2024 – December 2024



Summing up this section of the report, Figure 1 shows relative attendance in certification classes by county for the first half of the year. Figure 1 also shows the ten in-person locations during this time. Historically, individual class locations are continually rotated throughout the state for the convenience of the county officers and deputies. In-person classes will continue to be held centrally (as requested by many) but more classes are being adapted to Zoom. More classes are also being built as stand-alone, online classes, such as Excise Board Training, which we began offering in July 2023. These are discussed in the following subsections.

Stand-Alone, Online Certification Classes

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

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

Virtual Certification Classes

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

Digital Publications

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

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

We maintained the CTP Facebook page with 705 followers and 4,000 view/month and that has frequent updates about our course offerings. We also have a “Frequently Asked Questions” tab on our website. FAQs are in both video and written form. The FAQs were updated by our specialists to ensure the relevancy of the information and the statute references.

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

Abstract of County Government General, Highway, and Special Revenue Funds in Oklahoma, Fiscal Year 2021-2022

County Sales, Use & Lodging Tax Summary Report, Fiscal Year 2022

Oklahoma Ad Valorem Mill Levies, Fiscal Year 2023

Technical Assistance

CTP staff logged 635 technical assistance requests during the first half of FY 24-25. This is higher than the 344 recorded for the first half of FY 23-24; 226 recorded for the first half of FY 22-23 and the 213 recorded for the first half of FY 21-22. Most questions were by telephone and email. We respond to all inquiries, sometimes after consulting other resources, such as the state auditor's staff. Inquiries cover a wide variety of topics including sales tax issues, purchasing, open meetings, personnel issues, excise and fair boards, and destruction of records. Purchasing questions are the most frequent.

Other Activities

CTP finalized the EMS Audit Best Practice guide. CTP contracted with the State Auditor & Inspector's Office to develop an Audit Best Practice for Emergency Medical Services (EMS).

The new OSU Agricultural Hall is finally open after several years of building. CTP is staying in the "old" Ag Hall now renamed Legacy Hall. Staying in Legacy Hall allowed CTP staff members to each claim their own office.

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

Majenta Harper is updating and producing several videos. A How-to Log into a Canvas Class, Certifying Mill Levies, Chart of Account's (COA) explanation, and Land Records and Conveyances.

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

Evaluation

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

For the first half of FY24-25, we had 361 evaluation responses out of 520 registered class participants. Local Government Specialists review the responses and make appropriate contact and or changes to class materials.

Staff Changes

Program Leader Notie Lansford retired in November 2023 but has returned on a part-time basis. Interim Program Manager Jean Hinkle has led CTP since Notie Lansford's retirement in November. In FY24-25, a permanent, full-time employee with responsibilities of data entry into the county database; compiling and publishing annual Oklahoma Mill Levy Report; County Sales, Use, and Lodging Tax Summary; and providing other beneficial reports to county government will be hired. Debbie Hodnefield has expressed her desire to retire in July 2025 and will need to be replaced.



COUNTY TRAINING PROGRAM

OSU Extension

CTP Financial Report

First Half – FY 24-25

Financial Report for FY 25

Expense Items	Approved Budget FY 25	Total Expenditures	Doc Stamp Acct Exp 3-162717	Registration Fee Acct Exp 3-328018
Salary and Benefits	850,000	342,739	342,739	
Registration Fee Expense (paid to Extension-online classes	7,900			7,890.00
Supplies: Office & Educational - Notebooks, Pencils, Inkjet I	15,000	7,695	-	7,694.84
Equipment and Office Furniture	12,000	6,805	-	6,805.03
Software \$500-\$5000	720			
Class Meeting Room Rental	3,500	1,200	-	1,200.00
Travel a. In-State	45,000	25,393	-	25,392.51
Travel b.Out-of-State	15,000	4,169	-	4,168.74
Staff Training, registration	4,000	-	-	
Postage, USPS & Others	10,000	2,794	-	2,793.62
Communications, telephone	4,000	1,635	-	1,635.46
Printing/Copying	45,000	13,268	-	13,268.38
Copier/Maintenance Agreement	2,000			947.50
Professional Services/Contract Services	45,000	13,379	-	13,379.17
Honorarium - Guest speaker		-	-	
Professional Memberships	3,000	-	-	
Other - Conference Booth & Registration/Food &	5,000	136	-	136.44
Intenet Subscriptions - Aceware	12,000	-		
Estimate of Needs & Financial Stmt contract	2,000	-		
Contingency	285,746	-	-	
Total	1,366,866	428,051	342,739	85,312
Sources of Funds	Approved Budget	Sum of Actual Funds Available	Actual Doc Stamp Acct	Actual Reg. Fee Acct.
Carryover	586,866	586,866	398,767	188,098
Registration Fee Income	140,000	54,433		54,433
Documentary Stamp	640,000	392,160	392,160	-
Total Available Funds	1,366,866	1,033,458	790,927	242,531

Discussion of Financial Report Statement

**Jean Hinkle is collaborating with the Financial Team to provide Banner driven financial reports. This has proved to be more difficult than anticipated. Work will continue to provide the Commission with the reports requested.*

The FY 2024-2025 Approved Budget is \$1,366,866 (as shown and detailed in the preceding table). The budget is funded by funds carried forward from the preceding fiscal year, registration fees, and the documentary stamp allocation from the state. The actual registration fee deposits at midyear were \$54,433. Documentary stamp receipts for the first six months of the year were \$392,160; more than half the projected annual amount of \$640,000. Documentary stamp collections are based on the value of real estate transactions across the state.

Expenditures at midyear was \$428,051. Staff explain much of the reason that total expenditure is well under half of the budget. A new Senior Administrative Specialist (database) position was budgeted for a full year; however, the hiring process took longer than expected.

Salaries and benefits expended \$342,739 of the budget. Note that “Professional Services” is primarily the cost of contract trainers teaching some of the county government training classes and that adds another \$13,379 in payroll expenses. As of December 2024, CTP had twenty-two (22) personnel in various capacities, full-time, part-time, permanent, and contract. This includes six (6) student workers.

Part of the “Service Agreement/Professional Services” line is a service agreement with ACEware software for \$5,040. This is primarily for the software with which participants register for training courses and by which credit hours are tracked.

The printing/copying of educational materials and the purchase of educational books for certification class participants expended \$13,268. These are often used as resource materials when they are back in their offices.

In-state travel expended \$25,393. In-state travel allows the staff to perform in-person training and to participate in county government conferences and meetings. As of December 31, 2024, in-state travel is at 27.8% expended of the \$45,000 budget.

Office and educational supplies (binders, paper, printer ink, laminating supplies, letterhead, etc.) expended \$7,694.

Over \$1,635 was spent on communications (telephone) and \$2,794 on postage.

Two new desktop computers were purchased for Local Government Specialist Majenta Harper and Darla Hisey. As well as additional Equipment and Office Furniture to settle into our new offices.



COUNTY TRAINING PROGRAM

OSU Extension

CTP Planned Activities

Second Half – FY 24-25

County Training Program Planned Activities for Second Half of Fiscal Year 24-25

Renewal of the Commission on County Government Personnel Education and Training

The legislature periodically reviews commissions and such for “sunset.” The Commission was renewed on July 1, 2023 (19 O.S. § 130.1). The Commission will expire on July 1, 2026, unless renewed.

Certification Classes and Credit Hour Workshops

Table 1 (same as shown earlier) shows the list of courses, the number of times we proposed teaching each, and the fifty-seven courses scheduled for January – June. We anticipate presenting 101 courses this year rather than the fiscal year goal of 90: dependent on rescheduling. The final number may be more or less. On the other hand, some classes may be added, such as those with waitlists. As more online classes are added, they are offered continually rather than a set number of times per year.

CTP is partnering with OSU Extension to provide a workshop named Duties of Commissioners, OSU Extension, and Fair boards.

Technical Writer, Gloria Harmon is developing a 3-hour course on Grant Writing. This course will be presented at the SE CODA Conference in May.

Online Classes

Excise Board Training was completed in July of 2023 and is now available online. A Practical Guide to Parliamentary Procedures was added as a new online certification credit course in January 2023 and is now available. CTP did not develop it, but we have reviewed it for applicability to county government. Introduction to County Purchasing Procedures went online in the Fall of 2021. Understanding the Whole of County Government went online in May 2020. Purchase-Card (P-Card) Training went online in the Fall of 2020. Darla Hisey and Joan York are developed a Purchase Card (P-Card) Training (2-year refresher) course, completed July 2024.

Table 1. Certification Courses Proposed for FY 24-25, Presented as of Midyear FY 24-25, and Planned for Second Half of FY 24-25

	Proposed	Presented	Planned
Course Name	FY 24-25	First Half 24-25	Second Half 24-25
A Practical Guide to Parliamentary - online	1	1	1
Basic Accounting 1 - Intro	3	1	2
Basic Accounting 2	3	1	2
Basic Computer Skills - online	1	1	1
Basic Finance	1	1	0
Basic Mapping	1	0	1
Budget Process 1 - Intro	2	1	1
Budget Process 2	2	1	1
Cash Flow Mgmt.	2	1	1
Change Management	0	0	0
Commissioner Duties Review 1	2	1	1
Communication Skills	1	0	1
Councils, Commissions, Boards, and Trusts	1	1	0
County Clerk Duties Review 1	1	0	1
County Clerk Duties Review 2	1	0	1
Court Clerk Bail Bonds/Forfeiture	1	0	1
Court Clerk Civil and Criminal Appeals	1	1	0
Court Clerk Confidentiality of Records	1	1	0
Court Clerk Destruction of Records	1	0	1
Court Clerk Juvenile Procedures	1	1	0
Court Clerk New Officer or Refresher Course	1	0	1
Court Clerk Reports and Forms	1	0	1
Court Clerk Duties Review 1	2	1	1
Court Clerk Duties Review 2	1	1	0
Customer Service	2	1	2
Economic Development - Role of Local Officials	1	0	1
Effective Work Skills	3	1	2
Excise Board Training - online	1	1	1
Excise Board Training (pts 1 & 2) *	2	2	1
Fundamentals of Administration	2	1	1
Intro to Purchasing Procedures - online	1	1	1
Intro to Purchasing Procedures - In Person	1	1	1
Inventory Tracking & Disposal	2	1	1
Investments and Collateral	1	1	0
Land Records	2	1	1
Legislative Process	2	1	1
Managing in an at-will Organization	3	1	2

Table 1. Certification Courses Proposed for FY 24-25, Presented as of Midyear FY 24-25, and Planned for Second Half of FY 24-25

	Proposed	Presented	Planned
Course Name	FY 24-25	First Half 24-25	Second Half 24-25
Open Meeting	4	3	2
Open Records (Public's Right to Know)	4	2	2
Overview of County Government	2	1	1
Payroll Procedures	1	0	1
Public Speaking	1	0	1
Purchase-Card Training - online	1	1	1
Purchasing Procedures 1	2	1	2
Purchasing Procedures 2	2	1	2
Sheriff Duties Review	1	0	0
Statute Reference	3	1	2
Supervisory Skills 1	3	1	2
Supervisory Skills 2	2	1	1
Supervisory Skills 3	2	1	1
Tax Roll Corrections	1	1	0
Tax Sales	1	0	1
Tax Warrants (personal property)	1	0	1
Treasurer Duties Review 1	1	0	1
Treasurer Duties Review 2	1	0	1
Understanding the Whole of County Gov't - online	1	1	1
Understanding the Whole of County Gov't - In Person	1	1	0
Total	90	44	57
*The excise board in-person training is separated into two different classes (part 1 and part 2), but the training is considered one table row because participants cannot receive credit until completing both parts.			

Technical Assistance

Answering county officer inquiries is an ongoing activity. We will continue to routinely work with state agencies and officer associations to respond to inquiries. Our webpage is linked to the State Auditor and Inspector's webpage and Association of County Commissioners of Oklahoma's FAQ page. We will continue to post complementary information and avoid duplication.

Other Activities

CTP staff are typically invited to help with conferences such as the annual treasurer and county clerk schools. The treasurers have already requested assistance with an educational program. The Southeast District CODA conference typically asks for training at the annual meeting in May.

CTP also looks to add another permanent, full-time Senior Administrative Assistant to oversee the database, compile and publish annual reports, and assist the CTP Manager as needed. House Bill 2267 is still active and if it is passed then it would increase the demand for CTP training.

Legislation Tracking

Local Government Specialist, Brad Raven tracks and keeps the CTP team updated on legislation that may impact counties and where the legislation is moving through the process.

Facilitation and Instructional Design

Local Government Specialist, Sunilyn Hertt, provides the CTP team with hour-long sessions to learn tips and tricks for facilitation and instructional design of course material. The CTP team will have two additional sessions in FY25.

Staff Development

This year's budget provides the opportunity to attend some national conferences. The Consortium of University Public Service Organizations, CUPSO, the National Association of Community Development Extension Professionals, NACDEP, and National Association of Counties, (NACO) provide such opportunities. Other training closer to home (such as OSU Talent Development and ITLE) will be considered and used.

CLGT Report

**County Government Personnel
Education and Training
Program Report**

**Center for Local Government Technology
(CLGT)**

April 1, 2025

Center for Local Government Technology

Agenda

April 1, 2025

- I. Introductions
- II. Assessor Training & Accreditation Program (ATAP)
 - Update
- III. County Assessor Accreditation Courses
 - Course Statistics
 - Course Schedule
 - CEU Hours
- IV. Courses (New/Revised)
 - County Board of Equalization
 - Data Collection
 - Other
- V. Personnel
- VI. CAMA Project (computer assisted mass appraisal)
 - Training
- VII. Budget
 - CLGT FY25 - Midyear
- VIII. Relevant Statutes



April 1, 2025

CLGT/ATAP Update

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

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

O.S. 68 § 2862 defines the responsibilities of the Center to provide initial training for County Equalization Board members and for continuing education training as well. Legislation, effective November 1, 2016, requires County Board members to complete continuing education requirements within 12 months of their re-appointment to the County Board.

The H.B. 3372, effective date of July 1, 2019, changes the responsibilities of the Center. Prior to this date, CLGT's Ad Valorem division primary functions were the Accreditation program and the support to County Assessors. July 1, 2019, created new responsibilities and functions for the Center. We now have assumed the duties previously performed by the OTC's Ad Valorem division of providing, supporting, and training of the CAMA System, known as the Radiant System. The International Association of Assessing Officers (IAAO) defines CAMA (computer-assisted mass appraisal) as a process of appraising property, that incorporates computer-supported statistical analyses such as multiple regression analysis procedure to assist the appraiser in estimating value.

Previous years look much different in terms of responsibilities, requirements, and budgets when compared to FY 2025. My mid-year report for FY 2025 will include all statutory functions and budget of the Center.

4-1-2025

Agenda Item: County Assessor Accreditation Courses

Table 1, page 5, Classes Proposed and Presented is a summary of classes proposed and presented during first half of FY25. We are on track to meet the proposed number of classes to presented.

The number of Equalization Board classes proposed is larger than previous years due to the number of members required to attend to meet their continuing education requirement. These classes are delivered in various locations around the state and a ZOOM format, limiting travel for attendees. Regional workshops conducted in the four quadrants of the state have been very successful by offering training topics important to the assessors and board of equalization members and reducing travel for our clients. We are exploring the possibility of moving to a self-paced on-line Board of Equalization 3 hour continuing education training module.

Table 2, page 5, Attendance Demographics, Attendance by Officer/Board Member

Table 3, page 6 - 7, Course Statistics, compares the Class, Date, Location, Average Score, Pass Rate, Number of students, and numbers of hours of the current FY25 and the previous FY24.

Unit 2 is usually the class with the lowest passing rate and the lowest average score, as it is the most difficult class.

Table 4, page 8, Attendance by County, is a snapshot of county attendance. These numbers change over time, depending on retirements and turnover of deputies and on the conversion of counties to the LandMark CAMA system.

Table 5, page 9, Current Enrollment, are the current number of students enrolled for scheduled classes through June 2025 as of this writing.

Page 10 is a review of the CAMA Project

Table 6 Page 12 FY25 MidYear Budget

Page 13 CAMA Staff Locations

Page 14 CAMA Software Map

Page 15 Statutes

Agenda Item Courses (New/Revised)

All CLGT Courses for this time period have either been offered virtually via ZOOM or a combination of in-person with simultaneous virtually via ZOOM. Courses are constantly updated and revised due to legislation enacted effecting the property tax system. The Equalization Board course defines the duties of the members dealing with property valuation appeals and equalization of the property assessments of each county. BOE classes scheduled in the next few months are conducted in-person for new members requiring the initial training and a virtual version for those members needing the 3 hours of continuing education. BOE members have also taken advantage of attending some of the assessor accreditation classes and the regional workshops to honor the statutory education requirements.

The Data Collection and Data Entry training classes for both Commercial and Residential Properties, have been developed and was presented eight (8) times during this time frame; they cover what property characteristics are to be collected, analyzed, and coded in order to establish fair market value with the CAMA system. These courses are in high demand due to implementation of the LandMark CAMA system and accurate data collection seems to be performance audit concern.

Staff members are constantly making county visits offering assistance and training on appraisal and the LandMark CAMA system. Statistical analysis of county data is being analyzed and staff are offering training on how to improve values through statistical analysis.

Agenda Item Personnel

The Assessor Training and Accreditation Program (ATAP) currently has three (3) fulltime instructors devoting their time to this program, and Kera Don Skidmore, an instructor, has been serving as Interim ATAP Manager and has recently been named Assistant CLGT Director. They are able to develop new training topics, update current courses in a timelier fashion, and provide technical assistance to counties requesting help. The seven (7) accreditation course manuals are being updated, re-formatted, and converted to a digital format. In addition to Kera Don, Karen Tadych and myself are working in the accreditation program and all three have achieved professional designations from the International Association of Assessing Officers (IAAO). In the CLGT organization, five (5) staff have professional designations and several more are working towards completing course work to hold designations. The course work required also counts towards the continuing education requirement for Oklahoma accreditation. Personnel also continue to maintain and update the Assessor Handbook and the Assessor pictorial directory.

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

CLGT staff participate in the OTC Annual Valuation Educational Conference and the Assessor's Fall Conference and both were in-person events this year. In addition to attending, we are responsible for tracking attendance for continuing education purposes. We track with software that allows scanning attendance and no longer are relying on paper tracking. Both Conferences were well attended with 457 attending the OTC Conference and 270 attending the Fall Conference.

Table 1
Actual Classes Presented
Mid-Year FY25

CLASS NAME	PROPOSED	PRESENTED
Equalization Board Training	7	4
Residential Data Collection	3	2
Residential Data Entry	2	2
Unit 1, Intro to Assessor's Office	2	1
Unit 2, Real Property Appraisal	2	1
Unit 3, Mass Appraisal	2	1
Unit 4, Income Approach to Valuation	2	1
Unit 5, Personal Property Valuation	2	2
Unit 6, Cadastral Mapping	2	2
Unit 7, Agricultural Land Valuation	2	2
Advanced Income	1	1
Commercial Data Collection	2	2
Commercial Data Entry	2	2
Regional / County Training Events	8	8
LandMark Training	6	1
Totals	45	32

Table 2
Attendance Demographics

	%
Assessors	89.3%
County Clerks	0.4%
Equal Bd	10.2%
Commissioners	0.0%
Others	0.1%
	100%
Assessors	853
County Clerks	4
Equal Bd	97
Commissioners	
Treasurers and Others	1
Total Attendance	955
Total Classes	32
Avg Class Size	29.8
Student Hours	11,914
Initial Accred. Certificates Issued	83
Advanced Accred. Certificates Issued	98

Table 3
FY25 Mid-Year
Accreditation Course Statistics

			FY25	FY25	FY25	FY25	FY25	FY24	FY24	FY24
Course	Date	Location	Avg. Score (%)	Pass Rate (%)	# Students	hrs	Stud hrs	Avg Score	Pass Rate	# Students
Unit I, Introduction to the Assessors Office	July 21, 2024	OKC	79	78	67	18	1206	81	87	74
Residential Data Collection	July 23, 2024	STW	CEU	CEU	6	15	90			
In-Field County Training	August 3, 2024	Various	CEU	CEU	8	2	16			
Unit II, Real Property Appraisal	August 13, 2024	OKC	79	74	77	21	1617	76	68	76
Residential Data Entry	August 20, 2024	STW	CEU	CEU	21	10	210			
Equalization Board Training	August 22, 2024	STW	CEU	CEU	7	6	42			
Equalization Board Training	September 10, 2024	STW	CEU	CEU	8	6	48			
So Many Deeds So Little Time	September 17, 2024	Tulsa	CEU	CEU	15	4	60			
Unit III, Mass Appraisal	September 17, 2024	OKC	83	87	67	21	1407	78	80	66
So Many Deeds So Little Time	September 19, 2024	McAlester	CEU	CEU	23	4	92			
Commercial Data Collection	September 24, 2024	STW	CEU	CEU	22	15	330	CEU	CEU	7
Manufactured Home 936 Training	September 26, 2024	STW	CEU	CEU	20	4	80			
So Many Deeds So Little Time	October 1, 2024	Woodward	CEU	CEU	24	4	96			
So Many Deeds So Little Time	October 3, 2024	Duncan	CEU	CEU	18	4	72			

Accreditation Course Statistics Cont'd

			FY25	FY25	FY25	FY25	FY25	FY24	FY24	FY24
Course	Date	Location	Avg. Score (%)	Pass Rate (%)	# Students	hrs	Stud hrs	Avg Score	Pass Rate	# Students
Unit IV, Income Approach	October 8, 2024	OKC	85	92	67	21	1407	85	87	59
So Many Deeds So Little Time	October 9, 2024	STW	CEU	CEU	13	4	52			
Commercial Property Data Entry	October 15, 2024	STW	CEU	CEU	22	10	220			
Equalization Board Training	October 15, 2024	STW	CEU	CEU	23	6	138			
County Assessor Training Day	October 22, 2024	Norman	CEU	CEU	141	5	705	CEU	CEU	123
Residential Data Collection	October 29, 2024	STW	CEU	CEU	19	15	285			
Advanced Income Approach	October 29, 2024	STW	CEU	CEU	2	12	24			
Unit V, Personal Property Appraisal	November 6, 2024	STW	84	98	54	15	810	82	85	60
Equalization Board Training	November 12, 2024	STW	CEU	CEU	30	6	180	CEU	CEU	23
Residential Data Entry	November 12, 2024	STW	CEU	CEU	15	10	150			
Unit V, Personal Property Appraisal	November 13, 2024	STW	84	100	15	15	225			
LandMark Mapping	November 19, 2024	STW	CEU	CEU	2	23.5	47			
Unit VII Ag Land Valuation	November 19, 2024	STW	97	100	18	9	162			
Unit VII Ag Land Valuation	November 22, 2024	OKC	92	100	51	9	459	93	100	74
Unit VI, Cadastral Mapping	December 3, 2024	STW	88	93	22	18	396	86	98	68
Commercial Property Data Entry	December 3, 2024	STW	CEU	CEU	10	10	100			
Unit VI, Cadastral Mapping	December 10, 2024	STW	85	95	56	18	1008			
Commercial Data Collection	December 17, 2024	STW	CEU	CEU	12	15	180			
32		Averages	85.6	91.7	955		11,914	82.5	84.5	630

Table 4
Attendance by County

Adair County	4	LeFlore County	22
Alfalfa County	12	Lincoln County	7
Atoka County	12	Logan County	29
Beaver County	7	Love County	16
Beckham County	26	Major County	9
Blaine County	7	Marshall County	0
Bryan County	19	Mayes County	11
Caddo County	12	McClain County	9
Canadian County	22	McCurtain County	18
Carter County	14	McIntosh County	6
Cherokee County	9	Murray County	7
Choctaw County	17	Muskogee County	9
Cimarron County	2	Noble County	19
Cleveland County	22	Nowata County	19
Coal County	0	Okfuskee County	13
Comanche County	37	Oklahoma County	63
Cotton County	14	Oklahoma Tax Comm	14
Craig County	3	Okmulgee County	5
Creek County	14	Osage County	14
Custer County	2	OSU-CLGT	8
Delaware County	7	Others	7
Dewey County	10	Ottawa County	3
Ellis County	3	Pawnee County	4
Garfield County	7	Payne County	16
Garvin County	15	Pittsburg County	26
Grady County	13	Pontotoc County	19
Grant County	8	Pottawatomie County	36
Greer County	5	Pushmataha County	2
Harmon County	3	Roger Mills County	8
Harper County	2	Rogers County	1
Haskell County	7	Seminole County	19
Hughes County	2	Sequoyah County	13
Jackson County	17	Stephens County	16
Jefferson County	7	Texas County	33
Johnston County	0	Tillman County	5
Kay County	4	Tulsa County	18
Kingfisher County	15	Wagoner County	2
Kiowa County	3	Washington County	2
Latimer County	4	Washita County	24
	387	Woods County	8
		Woodward County	8
			568
			955

Table 5
Current Enrollment

Course	Date	Location	Enrolled
Unit I, Introduction to the Assessors Office	1/21/25	Tulsa	50
Equalization Board Training	1/28/25	STW & Zoom	19
Equalization Board Training	1/30/25	STW & Zoom	18
Unit II, Real Property Appraisal	2/18/25	Tulsa	48
Residential Data Collection	3/4/25	STW	18
Introduction to Map Analyzer	3/11/25	STW	16
Equalization Board Training	3/12/25	Tulsa	3
Equalization Board Training- Zoom	3/18/25	STW	11
Equalization Board Training- Zoom	3/19/25	STW	10
Unit III, Mass Appraisal	3/25/25	Tulsa	56
Equalization Board Training	4/1/25	STW	4
Equalization Board Training	4/3/25	McAlester	10
Regional Excel	4/3/25	Woodward	3
Residential Data Entry	4/8/25	STW	5
Equalization Board Training	4/9/25	OKC	2
Regional Excel	4/15/25	Lawton	
General Mapping	4/15/25	STW	23
Unit IV, Income Approach	4/22/25	Tulsa	52
Equalization Board Training- Zoom	4/29/25	STW	33
Regional Excel	4/29/25	McAlester	
Regional Excel	5/1/25	Tulsa	2
Unit V, Personal Property Appraisal	5/13/25	STW	45
Commercial Data Collection	5/20/25	STW	8
Unit VI, Cadastral Mapping	6/3/25	STW	38
Commercial Data Entry	6/17/25	STW	9
Unit VII, Ag Land Valuation	6/24/25	STW	39
		26	522

Agenda Item CAMA Project

Progress of the CAMA Project December 31, 2024

- Effective date of this project was July 1, 2019
 - OSU/CLGT assumed the existing Radiant CAMA Software administration, support, license agreement/cost, etc. from the Oklahoma Tax Commission; software was utilized by 53 County Assessors. This is in addition to the current responsibilities of CLGT defined in statute at Title 68 Sections 2816 and 2862, which includes Accreditation training for county Assessors and deputies and training for County Boards of Equalization members.
- A commitment of ten(10) years with an annual agreement was signed by OSU Purchasing and LandMark GSI. in May 2019.
- By the end of FY21, a total of 53 Counties were converted to the LandMark CAMA System.
- For the midyear term of FY25, a total 69 counties are utilizing the LandMark system. Training for converted counties continues on a daily basis by the CAMA staff.
- We currently have fourteen (14) personnel working in the CAMA project.
- All converted counties will generate property values using the LandMark system for January 2024 .
- CAMA Staff and Counties in non-compliance status
 - CAMA staff in cooperation with OTC staff are currently working with 12 counties
 - 2 Counties non-compliant with the Equalization Ratio Study
 - 5 Counties non-compliant Level 1 on Performance Audit
 - 5 Counties non-compliant Level 2 on Performance Audit

Table 6, Page 13 Current FY24 Budget Midyear

Represents the proposed budget for FY24. CLGT's minimum deposit of funds for FY24 will be \$5,310,000 annually, \$442,500 monthly, which equates to 88.5% of the \$500,000 monthly apportionment of documentary stamps. Per statute, (O.S. 68 § 3204) the 3% of the remaining funds to be apportioned is difficult to forecast due to the fluctuations in doc stamp collections but is estimated at \$400,000.

Budget Items 1a and 1b - Salaries reflect employees representing all programs and personnel in support of the programs at the Center. Items 2a and 2b – Benefits reflect employees representing all programs and personnel in support of the programs at the Center.

Budget Item 4a, Software license costs for CAMA Cost Tables for both Radiant and LandMark systems and the annual license fee for the Radiant CAMA system.

Budget 4b, software license costs for remote access for support to counties and project management software license.

Budget Item 4c is the annual license fee and the training costs for the second year implementing the LandMark system.

Budget Item 5 is for computer hardware for CLGT staff, servers, and computer lab equipment.

Budget Item 6a, Travel, for CLGT staff for classroom training purposes, travel of staff to county offices for training on appraisal and CAMA systems.

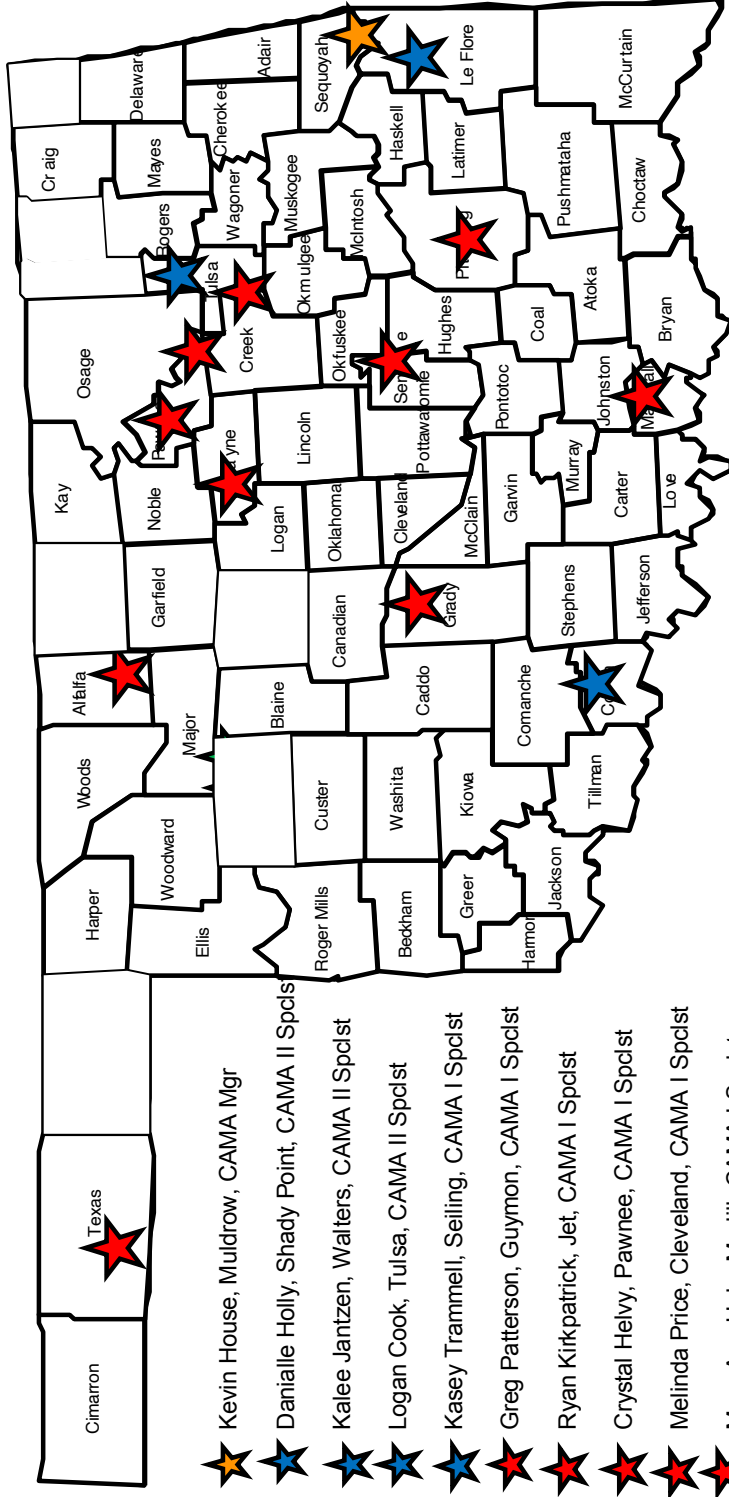
Budget Items 11 a, b are charges for space rental for office space, training classes and workshops at local, regional, and state levels.

Budget Item 12, CLGT Operations represent moving and remodel/construction costs.

Table 6
Budget
FY25 MidYear

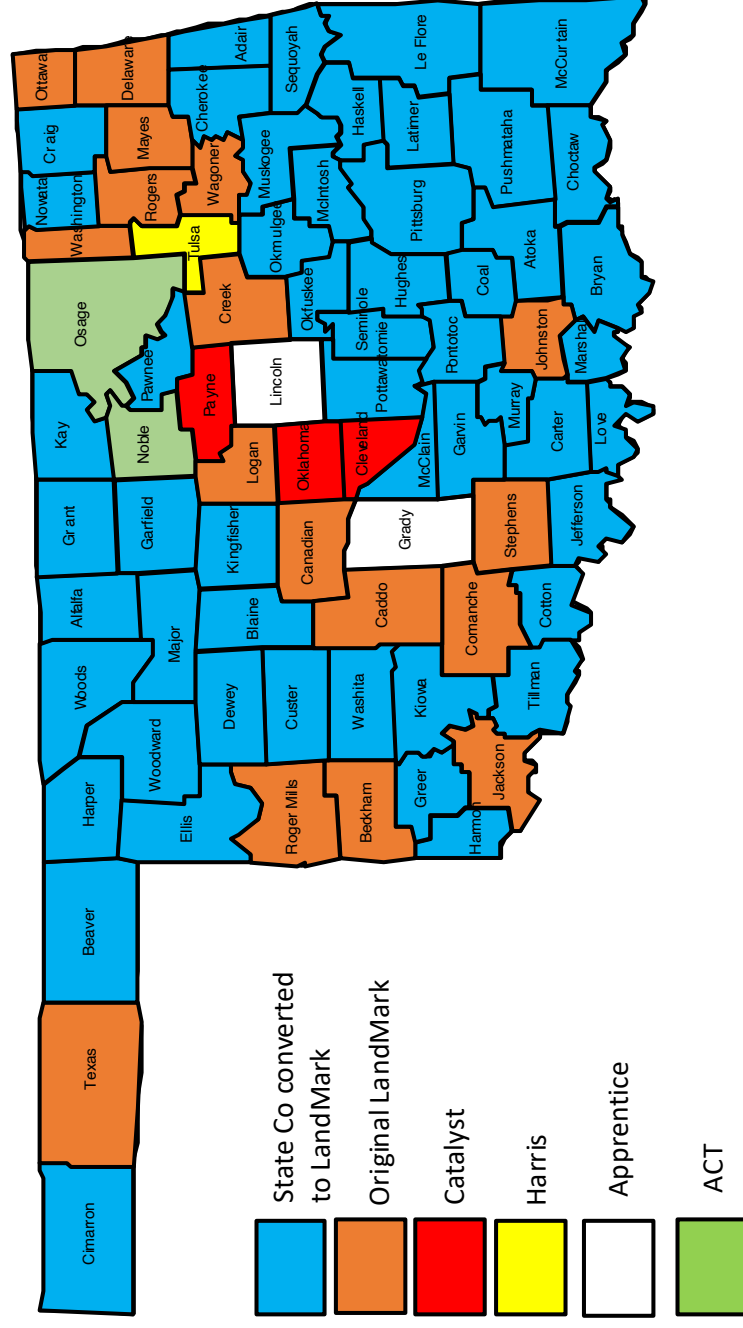
Project Title: CLGT						
Project Director: Gary Snyder						
Institution: Oklahoma State University						
Performance Period 07/01/24 - 06/30/25						
				CLGT Budget	Total	% of Budget
BUDGET SUMMARY	Description		Subcodes	FY25	FY25 Expense	Spent
1. Salaries			602200	\$1,835,000	\$681,593	37.1%
	a. CLGT Salaries			\$1,620,000	\$637,185	39.3%
	b. CEAT Salaries			\$215,000	\$44,409	20.7%
2. Employee Benefits & FICA			602700	\$715,650	\$234,650	32.8%
	a. CLGT Benefits			\$631,800	\$219,072	34.7%
	b. CEAT Benefits			\$83,850	\$15,579	18.6%
3. Materials and Supplies	a. Non-Exp Office Supplies		703020	\$10,000	\$2,311	23.1%
	b. Expendable Office Supplies		703010	\$19,000	\$5,246	27.6%
	c. Data Processing Supplies		703100	\$20,000	\$2,095	10.5%
	d. Instructional Supplies		703300	\$20,000	\$907	4.5%
	e. Books and Periodicals		703800	\$5,000	\$107	2.1%
4. Software	a. Ancillary		707240	\$38,000	\$23,279	61.3%
	b. Remote		707240	\$2,000	\$1,290	64.5%
	c. CAMA		707350	\$1,800,000	\$771,960	42.9%
5. Equipment and Equipment Maintenance	a. Computer Equipment		703902	\$180,000	\$19,063	10.6%
	b. IT Service Agreements		708110	\$580,000	\$251,400	43.3%
6. Travel and Professional Development	a. In-state travel		705100	\$753,600	\$192,218	25.5%
	b. Registration (in-state)		705520	\$12,000	\$5,074	42.3%
	c. Memberships/Newsletters		708401	\$7,000	\$860	12.3%
7. Communications	a. Postage		706120	\$21,500	\$5,945	27.7%
	b. Monthly Phone & Internet Charges		706300	\$27,000	\$10,159	37.6%
8. Printing/Binding	Course/Workshop Materials		708010	\$60,000	\$26,758	44.6%
9. Professional/Consulting Services	a. Subject Matter Experts (SME)		708200	\$236,000	\$34,859	14.8%
	b. General Marketing		708512	\$8,000	\$3,620	45.3%
10. Contractual Services	Professional Services		708320	\$2,500	\$990	39.6%
11. Space and Room Rental	a. CAMA Operations & Storage		704771	\$42,500	\$3,605	8.5%
	b. Workshops		705510	\$70,000	\$11,650	16.6%
12. Furniture, Remodel, Paint, Office	CAMA Operations Location		703901	\$124,500	\$51,271	41.2%
DIRECT COSTS				\$6,589,250	\$2,340,909	35.5%
FY25 CLGT Doc Stamp Receipts	\$ 2,964,218					
FY25 Appropriations						
Appropriation Budgeted	\$6,589,250					
Previous FY Carryover	\$4,345,324					
Funds Available	\$7,309,543					
Less Expenses	\$2,340,909					
Balance Dec 31, 2024	\$4,968,634					

CLGT CAMA Staff



- ★ Kevin House, Muldrow, CAMA Mgr
- ★ Danialle Holly, Shady Point, CAMA II Spclst
- ★ Kalee Jantzen, Walters, CAMA II Spclst
- ★ Logan Cook, Tulsa, CAMA II Spclst
- ★ Kasey Trammell, Seiling, CAMA I Spclst
- ★ Greg Patterson, Guymon, CAMA I Spclst
- ★ Ryan Kirkpatrick, Jet, CAMA I Spclst
- ★ Crystal Helvy, Pawnee, CAMA I Spclst
- ★ Melinda Price, Cleveland, CAMA I Spclst
- ★ Mary Ann Hale, Madill, CAMA I Spclst
- ★ Ashley Bayliss, Waurika, CAMA I Spclst
- ★ Jennifer Santino, McAlester, CAMA I Spclst
- ★ Adam Clyburn, Stillwater, CAMA I Spclst
- ★ Julie Louthan, Seiling, Mapping Spclst
- ★ Bridgette Kimbrough, Amber, CAMA I Spclst
- ★ John Dye, Prue, CAMA I Spclst
- ★ Adam Clyburn, Stillwater, CAMA I Spclst
- ★ Julie Louthan, Seiling, Mapping Spclst

CAMA Software



As of December 31, 2024



Title 68. Revenue and Taxation

Oklahoma Statutes

Citationized Title

**68. Revenue and
Taxation Chapter 1 -
Tax Codes**

Article Article 28 - Ad Valorem Tax Code

Section 2816 - Educational Accreditation for Actual Appraisers of Real Property

Cite as: 68 O.S. § 2816 (OSCN 2022)

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

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

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

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

- a. appraisal procedures,
- b. valuation of personal property,
- c. valuation of agricultural property,

d. mass appraisal procedures, and

e. cadastral mapping.

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

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

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

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

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

F. The Oklahoma State University Center for Local Government Technology, in cooperation with the County Assessors' Association and the County Treasurers' Association shall provide computer software programs, support of software and hardware including installation, maintenance, data management and training, to counties currently using the

services previously provided by the State Auditor and Inspector. All expenses incurred in the performance of the duties imposed upon the Oklahoma State University Center for Local Government Technology shall be paid out of funds deposited in the County Government Education-Technical Revolving Fund as provided by Section 6 of this act, appropriated or otherwise made available to the Tax Commission, or the University may charge a reasonable fee to defray the cost of sponsoring the County Computer Assistance Program support services required by this section.

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

H. All powers, duties, responsibilities, property, assets, liabilities, fund balances, encumbrances and obligations of the Ad Valorem Division of the Oklahoma Tax Commission relating to the computer-assisted mass appraisal system, referenced in subsection G of this section, including, but not limited to, program management, support and training, are hereby transferred to the Oklahoma State University Center for Local Government Technology.

Historical Data

Laws 1988, HB 1750, c. 162, § 16, eff. January 1, 1991. Amended by Laws 1993, SB 336, c. 273, § 8, emerg. eff. May 27,

1993; Amended by Laws 1996, SB 723, c.114, § 1, eff. November 1, 1996; Amended by Laws 2007, SB 685, c. 346, § 4, eff.

January 1, 2008 (superseded document available); Amended by Laws 2009, SB 857, c. 170, § 1, emerg. eff. July 1, 2009

(superseded document available); Amended by Laws 2018, HB 3372, c. 260, § 1, emerg. eff. July 1, 2019 (superseded document available).

Citationizer[®] Summary of Documents Citing This Document

Cite Name Level

None Found.

Citationizer: Table of Authority

Cite Name Level

Title 68. Revenue and Taxation

<i>Cite</i>	<i>Name</i>	<i>Level</i>
<u>68 O.S. 2816,</u>	<u>Educational Accreditation for Actual Appraisers of Real Property</u>	<i>Cited</i>



Title 68. Revenue and Taxation

Oklahoma Statutes

Citationized Title 68.

Revenue and

Taxation Chapter 1 -

Tax Codes

Article Article 28 - Ad Valorem Tax Code

Section 2862 - Oath of Members of County Board of Equalization - Instructional Course -

Reimbursement for Expenses - Attendance Requirement

Cite as: 68 O.S. § 2862 (OSCN 2025)

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

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

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

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

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

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

E. In addition to the amounts specified in subsection C of this section, members of county

boards of equalization shall be reimbursed for each mile of travel to and from their residences to the place of meeting of the board for each session attended at the rate provided for other county officers. The members shall also be reimbursed for each mile of necessary travel in the performance of their official duties at the same rate.

1. The total number of days in each year for which the members of a county board of equalization may be paid shall be as follows: In counties having an assessed valuation of Forty Million Dollars (\$40,000,000.00) or less, not to exceed forty (40) days;
2. In counties having an assessed valuation of more than Forty Million Dollars (\$40,000,000.00) and not more than Eighty Million Dollars (\$80,000,000.00), not to exceed forty-five (45) days; and
3. In counties having an assessed valuation of more than Eighty Million Dollars (\$80,000,000.00), not to exceed ninety (90) days.

F. 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.

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

Historical Data

Laws 1988, HB 1750, c. 162, § 62, eff. January 1, 1991; Amended by Laws 1997, HB 2071, c. 304, § 7, emerg. eff. May 29,

1997 (superseded document available); Amended by Laws 1999, SB 467, c. 134, § 3, emerg. eff. April 28, 1999 (superseded document available); Amended by Laws 2000, SB 814, c. 64, § 1, emerg. eff. July 1, 2000 (superseded document available); Amended by Laws 2007, HB 1412, c. 172, § 1, eff. November 1, 2007 (superseded document available); Amended by Laws 2016, HB 2526, c. 51, § 1, eff. November 1, 2016 (superseded document available); Amended by Laws 2021, SB 483, c. 287,

§ 1, eff. November 1, 2021 (superseded document available); Amended by Laws 2023, SB 507, c. 27, § 1, eff. November 1, 2023 (superseded document available).

Citationizer® Summary of Documents Citing This Document

<i>Cite Name</i>	<i>Level</i>
<i>Oklahoma Attorney General's Opinions</i>	
<i>Cite</i>	<i>Name</i>

Level

<u>1999 OK AG 69,</u>	<u>Question Submitted by: The Honorable Robert H. Macy,</u> <u>District Attorney, Seventh Judicial District</u>	<i>Cited</i>
<u>2000 OK AG 13,</u>	<u>Question Submitted by: The Honorable Robert H. Macy,</u> <u>Oklahoma County District Attorney</u>	<i>Discussed</i>

Oklahoma Session Laws - 2000

<i>Cite</i>	<i>Name</i>	<i>Level</i>
<u>2000 O.S.L. 64, 2000 O.S.L. 64,</u> <u>O.S. 1991,</u>	<u>[SB 814] - An Act relating to revenue and taxation; amending 68</u>	

ions 2862 and 3005.1, (68 O.S. Supp. 1999, Sections 2862 and 3005.1), which relate to county equalization and excise boards, etc.

Discussed at Le

Citationizer: Table of Authority

Cite Name Level

Title 68. Revenue and Taxation

Cite Name Level

68 O.S. 2862, Oath of Members of County Board of Equalization -
Instructional Course - Reimbursement for Expenses

Appendix

Relevant Statutes

Appendix - Relevant Statutes

Title 19. Counties and County Officers

Chapter 6 - Officers

General Provisions

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

19 O.S. 2007, § 130.1

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

Chapter 6 - Officers

Section 130.2 – Duties of Commission

19 O.S. 2007, § 130.2

The duties of the Commission shall be:

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

Chapter 6 - Officers

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

19 O.S. 2007, § 130.3

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

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

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

Chapter 6 - Officers

Section 130.4 – Advisory Boards

19 O.S. 2007, § 130.4

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

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

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

Chapter 6 - Officers

Section 130.5 – Objectives of Education and Training Programs

19 O.S. 2007, § 130.5

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

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

Chapter 6 - Officers

Section 130.6 – Support Staff - Other Training Programs

19 O.S. 2007, § 130.6

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

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

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

Chapter 6 - Officers

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

19 O.S. 2007, § 130.7

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

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

Chapter 33 - Purchasing

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

19 O.S. 2008, § 1500

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

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

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

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

Title 68 – Revenue and Taxation

Chapter 1 - Tax Codes

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

68 O.S. 2021, § 3006

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

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

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

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

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

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

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

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

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

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