

STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

SENATE BILL NO. 162

BY: BROWN

AS INTRODUCED

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING 68

O.S. 1981, SECTION 2458, SECTION 62, CHAPTER 162,
O.S.L. 1988 AND SECTION 2, CHAPTER 322, O.S.L. 1990
(68 O.S. SUPP. 1990, SECTIONS 2862 AND 3005.1),
WHICH RELATE TO THE AD VALOREM TAX CODE; MODIFYING
AMOUNTS OF COMPENSATION OF MEMBERS OF CERTAIN
BOARDS; DELETING CERTAIN CONDITIONAL LANGUAGE;
PROVIDING AN EFFECTIVE DATE; AND DECLARING AN
EMERGENCY.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 1981, Section 2458, is amended to read as follows:

Section 2458. The members of the board of equalization and excise board for each county in the state, before entering upon their duties, shall subscribe to the oath required of other county officers.

Any person becoming a member of one of said boards in any county shall thereby become a member of the other board for that county, so

that the membership of each board of equalization and excise board shall coincide and be identical as to each county.

The members of said boards in all counties having an assessed valuation of Fifty Million Dollars (\$50,000,000.00) or more shall receive reimbursement for expenses at the rate of Twenty-five Dollars (\$25.00) per day in addition to compensation for their services at the rate of ~~Twenty-five Dollars (\$25.00)~~ Seventy-five Dollars (\$75.00) per day. Members of boards in all other counties may receive as compensation an amount not to exceed Fifty Dollars (\$50.00) per day, said amount to be established by the boards. All reimbursement for expenses in addition to compensation, upon certificates of the county clerk, shall be paid in like manner as the salaries of other county officials are paid. In addition, the members of said boards residing outside of the county seat shall be reimbursed for each mile of travel to and from their residences to the place of meeting of said board for each session attended at the rate provided for other county officers. The members of said boards shall be also reimbursed for each mile of necessary travel in the performance of their official duties at the same rate.

The total number of days in each year for which the members of said board may be paid shall be as follows:

In counties having an assessed valuation of Forty Million Dollars (\$40,000,000.00) and less, not to exceed sixty (60) days;

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 sixty-five (65) days;

In counties having an assessed valuation of more than Eighty Million Dollars (\$80,000,000.00) and not more than Five Hundred Million Dollars (\$500,000,000.00), not to exceed one hundred (100) days;

In counties having an assessed valuation of more than Five Hundred Million Dollars (\$500,000,000.00), not to exceed two hundred fifty (250) days.

The number of days as above provided shall be divided between the excise board and the equalization board as the members thereof in each county may designate.

SECTION 2. AMENDATORY Section 62, Chapter 162, O.S.L. 1988 (68 O.S. Supp. 1990, Section 2862), is amended to read as follows:

Section 2862. 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 holding office on or after January 1, 1991, shall be required to attend and successfully complete a course for purposes of instructing the members about the duties imposed on the board by law. The course shall be developed by the Oklahoma State University Center for Local Government Technology and shall include subjects similar to those prescribed by law for certification of county assessors and their deputies. Failure of a county board of equalization member to successfully complete such course within eighteen (18) 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.

C. The members of said boards in all counties having an assessed valuation of Fifty Million Dollars (\$50,000,000.00) or more shall receive reimbursement for expenses at the rate of Twenty-five Dollars (\$25.00) per day in addition to compensation for their services at the rate of ~~Twenty-five Dollars (\$25.00)~~ Seventy-five Dollars (\$75.00) per day. Members of boards in all other counties

may receive as compensation an amount not to exceed Fifty Dollars (\$50.00) per day, said amount to be established by the boards.

~~D. If the net assessed valuation of a county is established based upon a system in which one hundred percent (100%) of fair cash value, prior to exemption, is taxable, the dollar amount of net assessed value prescribed by subsection C of this section shall be Five Hundred Million Dollars (\$500,000,000.00).~~

~~E.~~ All reimbursement for expenses in addition to compensation, upon certificates of the county clerk, shall be paid in like manner as the salaries of other county officials are paid. In addition, the members of said boards residing outside of the county seat shall be reimbursed for each mile of travel to and from their residences to the place of meeting of said board for each session attended at the rate provided for other county officers. The members of said boards shall be also reimbursed for each mile of necessary travel in the performance of their official duties at the same rate.

~~F.~~ E. The total number of days in each year for which the members of said board may be paid shall be as follows:

1. In counties having an assessed valuation of Forty Million Dollars (\$40,000,000.00) and less, not to exceed forty (40) days;

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

3. In counties having an assessed valuation of more than Eighty Million Dollars (\$80,000,000.00), not to exceed ninety (90) days.

~~G. If the assessed valuation of a county is established based upon a system in which one hundred percent (100%) of fair cash value, prior to exemption, is taxable, the amounts specified in paragraphs 1 through 3 of subsection F of this section shall be as follows:~~

~~1. Paragraph 1 of subsection F shall be Four Hundred Million Dollars (\$400,000,000.00);~~

~~2. Paragraph 2 of subsection F shall be Four Hundred Million Dollars (\$400,000,000.00) and Eight Hundred Million Dollars (\$800,000,000.00);~~

~~3. Paragraph 3 of subsection F shall be Eight Hundred Million Dollars (\$800,000,000.00).~~

SECTION 3. AMENDATORY Section 2, Chapter 322, O.S.L. 1990 (68 O.S. Supp. 1990, Section 3005.1), is amended to read as follows:

Section 3005.1 A. A county excise board is hereby created for each county in the state, composed of three (3) members. One member shall be appointed by the Oklahoma Tax Commission, one member shall be appointed by the district judge or a majority of the district judges in all judicial districts where more than one district judge is elected, and one member shall be appointed by the board of county commissioners, and their tenure of office shall be coterminous with that of the county commissioners. No member of the county excise board may serve as a member of a county board of equalization during the tenure of office as county excise board member. The county clerk shall serve as secretary and clerk of said board without additional compensation. Provided, however, that no person shall be appointed to membership on said county excise board who is not a freeholder of the county where he is to serve and who is or has been at any time during the two (2) years preceding his appointment an elected officer of the state, county, school district or municipal subdivision. Provided, that at least one member of the county excise board may live in the county seat of the county. Not more than one member shall live in any one county commissioner's district. Provided further, that if there is a conflict or dispute as to the membership, the eligibility of any appointee for membership, the priority of an appointment or appointments, one as opposed to another, or the right of any appointee to serve in any county commissioner's district, then, such conflict or dispute shall

be resolved by a determination and order of the Oklahoma Tax Commission.

B. It shall be unlawful for any member of the county excise board to sell or contract to sell, or to lease or contract to lease, or to represent any person, firm, corporation or association in the sale or the lease of any machinery, supplies, equipment, material, or other goods, wares, or merchandise to any county or city or town of the county. It shall also be unlawful for any member of the county excise board to serve as employee, official, or attorney for any county or city, or town of the county, or for any such member to represent any taxpayer before his own board in any manner, or to use his position as a board member to further his own interests. It shall also be unlawful for any taxpayer or interested party to employ any member of the county excise board in any matter coming before the board.

C. The members of said boards in all counties having an assessed valuation of Fifty Million Dollars (\$50,000,000.00) or more shall receive reimbursement for expenses at the rate of Twenty-five Dollars (\$25.00) per day in addition to compensation for their services at the rate of ~~Twenty-five Dollars (\$25.00)~~ Seventy-five Dollars (\$75.00) per day. Members of boards in all other counties may receive as compensation an amount not to exceed Fifty Dollars (\$50.00) per day, said amount to be established by the boards. All reimbursement for expenses in addition to compensation, upon certificates of the county clerk, shall be paid in like manner as the salaries of other county officials are paid. In addition, the members of said boards residing outside of the county seat shall be reimbursed for each mile of travel to and from their residences to the place of meeting of said board for each session attended at the rate provided for other county officers. The members of said boards shall be also reimbursed for each mile of necessary travel in the performance of their official duties at the same rate.

The total number of days in each year for which the members of said board may be paid shall be as follows:

In counties having an assessed valuation of Forty Million Dollars (\$40,000,000.00) and less, not to exceed sixty (60) days;

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 sixty-five (65) days;

In counties having an assessed valuation of more than Eighty Million Dollars (\$80,000,000.00) and not more than Five Hundred Million Dollars (\$500,000,000.00), not to exceed one hundred (100) days; and

In counties having an assessed valuation of more than Five Hundred Million Dollars (\$500,000,000.00), not to exceed two hundred fifty (250) days.

D. Any person violating any of the provisions of this section shall be deemed guilty of a felony, and upon conviction thereof shall be punished by a fine of not less than Two Hundred Dollars (\$200.00) and not more than One Thousand Dollars (\$1,000.00) or by imprisonment in the State Penitentiary for not less than six (6) months or more than two (2) years, or by both such fine and imprisonment.

E. The positions held by all persons holding office as a county excise board member as of January 1, 1992, shall become vacant upon January 1, 1992. Appointments to fill the vacancies shall be made as provided by this section.

SECTION 4. This act shall become effective January 1, 1992.

SECTION 5. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

