STATE OF OKLAHOMA

1st Session of the 55th Legislature (2015)

SENATE BILL 533 By: Smalley

AS INTRODUCED

An Act relating to county excise boards; amending 19 O.S. 2011, Sections 180.71 and 180.74, which relate to counties approving ad valorem tax exemption; providing certain exception; amending 68 O.S. 2011, Section 3006, as amended by Section 1, Chapter 300, O.S.L. 2012 (68 O.S. Supp. 2014, Section 3006), which relates to powers and duties; updating language; authorizing certain excise boards to set certain salaries subject to specified statute; and providing an effective date.

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

SECTION 1. AMENDATORY 19 O.S. 2011, Section 180.71, is amended to read as follows:

Section 180.71. A. Except for salaries set pursuant to Section 3 of this act, Sections 180.71 through 180.83 of this title shall apply to all counties which approve an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of Section 6 of Article X of the Oklahoma Constitution.

B. The purpose of Sections 180.71 through 180.83 of this title is to codify and revise the laws of the state relating to the

salaries and wages of county officers and their deputies and employees, and to establish said salaries and wages by general law applicable throughout the state under a uniform schedule fixing such salaries and wages and future increases and reductions thereof upon the following bases:

1. The available revenues of the several counties out of which such salaries and wages may be paid;

2. The amount of services required to be performed;

3. The monetary value of such services in relation to that of nongovernmental services of similar nature in the areas wherein such services are performed; and

4. The relative amounts of services required of the various county officers, their deputies and employees upon investigation and full consideration of the applicable facts.

C. The Legislature has determined that the foregoing bases of such schedule gradations generally are cognate to the combination of the following factors:

1. The total amount of revenue authorized to be collected from the millage rate levied against the taxable valuation of property within the county, including such revenue which would have otherwise been authorized to be collected if the provisions of Section 2890 of Title 68 of the Oklahoma Statutes had not been enacted, which is apportioned for county purposes pursuant to subsection (a) of

Section 9 of Article X of the Oklahoma Constitution, hereinafter referred to as "service-ability"; and

2. The population of the county, hereinafter referred to as the "service-load".

The application of said factors properly establishes a rational and relevant formula for uniformity of salaries and wages and of future increases and decreases thereof.

SECTION 2. AMENDATORY 19 O.S. 2011, Section 180.74, is amended to read as follows:

Section 180.74. A. The basic salaries of county officers upon which all salaries and future increases or decreases thereof shall be computed, shall be as follows:

1. In every county having a service-ability factor, as defined in Section 180.71 of this title, of Four Hundred Thousand Dollars ($400,000.00) or less, the basic salary of each of the county officers named in Section 180.73 of this title shall not be less than Nineteen Thousand Dollars ($19,000.00) per annum nor shall it exceed Thirty-nine Thousand Dollars ($39,000.00) per annum;

2. In every county having a service-ability factor, as defined in Section 180.71 of this title, of more than Four Hundred Thousand Dollars ($400,000.00) but not more than Eight Hundred Thousand Dollars ($800,000.00), the basic salary of each of the county officers named in Section 180.73 of this title shall not be less than Twenty-two Thousand Five Hundred Dollars ($22,500.00) per annum

nor shall it exceed Forty-two Thousand Five Hundred Dollars ($42,500.00) per annum;

3. In every county having a service-ability factor, as defined in Section 180.71 of this title, of more than Eight Hundred Thousand Dollars ($800,000.00) but not more than Three Million Dollars ($3,000,000.00), the basic salary of each of the county officers named in Section 180.73 of this title shall not be less than Twenty-four Thousand Five Hundred Dollars ($24,500.00) per annum nor shall it exceed Forty-four Thousand Five Hundred Dollars ($44,500.00) per annum;

4. In every county having a service-ability factor, as defined in Section 180.71 of this title, of more than Three Million Dollars ($3,000,000.00) but not more than Ten Million Dollars ($10,000,000.00), the basic salary of each of the county officers named in Section 180.73 of this title shall not be less than Twenty-two Thousand Five Hundred Dollars ($22,500.00) per annum nor shall it exceed Forty-two Thousand Five Hundred Dollars ($42,500.00) per annum; and

5. In every county having a service-ability factor, as defined in Section 180.71 of this title, of more than Ten Million Dollars ($10,000,000.00), the basic salary of each of the county officers named in Section 180.73 of this title shall not be less than Nineteen Thousand Dollars ($19,000.00) per annum nor shall it exceed Thirty-nine Thousand Dollars ($39,000.00) per annum.

B. ~~The~~ Except as provided in Section 3 of this act, the board of county commissioners shall set the salaries for all elected county officials within the limits allowed by law.

C. The annual salaries fixed by Section 180.71 of this title shall be paid either monthly or twice a month, by order of the board of county commissioners, for each month or fraction thereof the incumbent lawfully occupies and holds title to such office.

SECTION 3. AMENDATORY 68 O.S. 2011, Section 3006, as amended by Section 1, Chapter 300, O.S.L. 2012 (68 O.S. Supp. 2014, Section 3006), is amended to read as follows:

Section 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 ~~chairman~~ chair, and another as vice ~~chairman~~ chair who shall preside in the absence of the ~~chairman~~ chair, for the purpose of performing the duties required of it by law during such fiscal year. Thenceforth, ~~said~~ the board may meet from day-to-day, or adjourn from day to day and time to time thereafter for said purpose.

B. In its functionings 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. Notwithstanding any other provision of law and in counties with a population of more than five hundred thousand (500,000) according to the most recent Federal Decennial Census and with a budget board created pursuant to the County Budget Act, the excise board and not the board of county commissioners shall set the salaries of the elected county officers in accordance with the parameters set forth in Section 180.71 et seq. of Title 19 of the Oklahoma Statutes.

D. 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 eighteen (18) months of appointment for the first four (4) years of service on the board and three (3) hours of instruction for every four (4) years of service after the expiration of the initial four-year period. The course of instruction shall include the duties and responsibilities of the county excise board, including duties and responsibilities related to authorized millage rates imposed by local taxing jurisdictions, and the course shall be offered by or approved by the Oklahoma State University Cooperative Extension Service.

SECTION 4. This act shall become effective November 1, 2015.

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