

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 56th Legislature (2017)

4 ENGROSSED SENATE
5 BILL NO. 48

By: Dahm of the Senate

and

Roberts (Sean) of the House

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9 An Act relating to county officers and public
10 records; amending 19 O.S. 2011, Section 130.3, which
11 relates to the Commission on County Government
12 Personnel Education and Training; removing obsolete
13 language; amending 19 O.S. 2011, Sections 155.1,
14 155.4, 155.5 and 155.7, which relate to county
15 records; updating statutory language regarding
16 reproduction and storage of certain county records;
17 updating statutory reference; and amending 19 O.S.
18 2011, Section 174.1, which relates to county audits;
19 requiring publication on certain websites; updating
20 language; and declaring an emergency.

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

22 SECTION 1. AMENDATORY 19 O.S. 2011, Section 130.3, is
23 amended to read as follows:

24 Section 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 on County Government Personnel Education and Training.
After the first meeting, the Commission shall meet as it deems

1 necessary or when called by the chair or by any three members.
2 Three members shall constitute a quorum and no official action shall
3 be taken by the Commission unless there is a quorum present.

4 The representative of the County Officers Association shall be
5 reimbursed for mileage and per diem in accordance with the State
6 Travel Reimbursement Act when attending Commission meetings or other
7 activities associated with his or her duties. Other Commission
8 members shall not be reimbursed.

9 SECTION 2. AMENDATORY 19 O.S. 2011, Section 155.1, is
10 amended to read as follows:

11 Section 155.1. The county assessor in any county is authorized
12 to destroy any of the records which have been on file in his or her
13 office for more than seven (7) years, including all assessment
14 rolls, assessment listing sheets relating to tangible or intangible
15 personal properties, monies and credits, real estate, or corporation
16 properties, all balance sheets, and all homestead exemption
17 applications. All records which have been on file in his or her
18 office for more than two (2) years, prior to the current calendar
19 year and less than seven (7) years, may be destroyed if compliance
20 is made with statutes authorizing the ~~microfilming or other~~
21 reproduction of records and storage of reproductions thereof. A
22 ~~viewer scope shall be provided, the costs, maintenance and supplies~~
23 ~~therefor be paid from the county general fund, to accommodate public~~
24 ~~reference to the filmed records~~ Such reproduction and storage of

1 records shall be done using any generally accepted current
2 technology which will ensure safe documentation and accessibility of
3 public records. The State Library may be given any record which
4 would be destroyed upon request therefor.

5 SECTION 3. AMENDATORY 19 O.S. 2011, Section 155.4, is
6 amended to read as follows:

7 Section 155.4. The county treasurer in each county in Oklahoma
8 is hereby authorized, each year, to destroy the hereinafter
9 mentioned types of work books, reports and records that have been on
10 file or stored in his or her office for the period specifically
11 indicated as follows:

12 1. After the expiration of seven (7) years:

- 13 a. mortgage tax receipts~~+~~;
14 b. all records pertaining to personal tax warrants~~+~~; and
15 c. personal tax lien docket~~+~~;

16 2. After the expiration of seven (7) years after the final
17 settlement:

- 18 a. all tax protest records~~+~~; and
19 b. municipal bond and judgment records~~+~~;

20 3. After the expiration of ten (10) years:

- 21 a. all tax rolls and tax roll adjustments~~+~~;
22 b. all special assessment rolls~~+~~;
23 c. all tax sale and resale records~~+~~; and
24

1 d. real property, personal property, special assessments
2 and emergency or back tax receipts~~;~~ and

3 4. After the expiration of seven (7) years, provided that the
4 State Auditor and Inspector has completed his audit for such years
5 and has not in his report required the record to be retained for a
6 longer period of time:

7 a. all records pertaining to school districts~~;~~

8 b. all bookkeeping records and instruments pertaining to
9 apportionment and distribution of monies~~;~~

10 c. warrant registers~~;~~

11 d. miscellaneous income and distribution receipts and
12 records~~;~~ and

13 e. bank statements, deposit tickets, F.D.I.C. documents,
14 depository records, reports, checks, purchase orders
15 and other bookkeeping records.

16 SECTION 4. AMENDATORY 19 O.S. 2011, Section 155.5, is
17 amended to read as follows:

18 Section 155.5. A. As to the records that are not destroyed as
19 provided for in Section ~~2 above~~ 155.2 of this title, the county
20 treasurer in each county in Oklahoma, after compliance with
21 provisions of statute as to ~~microfilming~~ reproduction and storage of
22 records~~, storing original negatives,~~ and providing for convenient
23 viewing ~~of reproductions~~ thereof, is hereby authorized, each year,
24 to destroy the ~~hereinafter mentioned~~ following types of work books,

1 reports and records that have been on file or stored in his or her
2 office for a period of time longer than the period specifically
3 indicated, as follows:

4	REQUISITE TIME OF
5	RETAINING
6	TYPE OF RECORD ORIGINAL
7	Tax Rolls and Tax
8	Roll adjustments 6 years
9	Tax Sale and Resale
10	Records 6 years
11	Special Assessment Rolls 6 years after due date
12	Tax Protest Records Until final settlement
13	Tax Receipts
14	Real Property,
15	personal property 7 years
16	Special Assessments,
17	emergency or back
18	assessments, and
19	mortgage tax receipts 2 years
20	Municipal Bond Records 7 years after final
21	settlement
22	Personal Tax, Warrants
23	and Records 2 years
24	

1 B. All the records above described in Section 2, ~~subsection 3~~
2 155.2 of this title, may be destroyed after two (2) years provided
3 the same are ~~filmed~~ reproduced and stored as required by law; and
4 further provided that the State Auditor and Inspector has audited
5 said records and has not directed such original records to be
6 retained. Such ~~filmed~~ copied records must be retained until such
7 time as the original, if it had been retained, would have been seven
8 (7) years old.

9 SECTION 5. AMENDATORY 19 O.S. 2011, Section 155.7, is
10 amended to read as follows:

11 Section 155.7. A. County officers may have any or all records
12 kept by any county office ~~photographed, microphotographed,~~
13 ~~photostated,~~ reproduced ~~on film or~~ and stored ~~on optical disk.~~ Such
14 ~~film or reproducing material shall be of durable material and the in~~
15 any generally accepted manner using current technology. The device
16 or method used to reproduce such records ~~on film or other material~~
17 shall be such as to accurately reproduce and perpetuate the original
18 records in all details.

19 B. The ~~photostatic copy, photograph, microphotograph,~~
20 ~~photographic film or optical disk~~ reproduced or stored copy of the
21 original records shall be deemed to be an original record for all
22 purposes, and shall be admissible in evidence in all court or
23 administrative agencies. A facsimile, exemplification or certified
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1 copy thereof shall, for all purposes recited herein, be deemed to be
2 a transcript, exemplification or certified copy of the original.

3 C. Whenever such reproduced records shall be placed in
4 conveniently accessible files and provisions made for preserving,
5 examining and using same, the county officer may certify those facts
6 to the board of county commissioners. All such records shall be
7 archived or disposed of according to the provisions of the Oklahoma
8 State Statutes and any other such restrictions as may be applicable.

9 SECTION 6. AMENDATORY 19 O.S. 2011, Section 174.1, is
10 amended to read as follows:

11 Section 174.1. The State Auditor and Inspector is hereby
12 authorized upon filing of report of audit of the books, records and
13 accounts of any county officer, board or commission to publish in a
14 newspaper or newspapers having a general circulation in the county a
15 notice of the filing of such audit report; and he or she may cause
16 to be posted a certificate of completion of such audit report in the
17 office or offices having custody of the books, records and accounts
18 embraced in such audit report. In addition to the notice published
19 in the newspaper, the report shall be posted on the county website
20 and the State Auditor and Inspector's website. The State Auditor
21 and Inspector shall transmit a copy of the letter of transmittal of
22 each such audit report to every legal newspaper published within the
23 county wherein said audit report is filed with the county clerk.
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1 SECTION 7. It being immediately necessary for the preservation
2 of the public peace, health or safety, an emergency is hereby
3 declared to exist, by reason whereof this act shall take effect and
4 be in full force from and after its passage and approval.

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6 COMMITTEE REPORT BY: COMMITTEE ON COUNTY AND MUNICIPAL GOVERNMENT,
7 dated 04/12/2017 - DO PASS.

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