

1 ENGROSSED SENATE  
2 BILL NO. 507

By: Hall of the Senate

3 and

4 Burns of the House

5  
6 An Act relating to county officer training  
7 requirements; amending 68 O.S. 2021, Section 2862 and  
8 3006, which relate to county boards of equalization  
9 members and county excise boards; clarifying certain  
10 training requirements; and providing an effective  
11 date.

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

13 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2862, is  
14 amended to read as follows:

15 Section 2862. A. The members of the county board of  
16 equalization for each county in the state, before entering upon  
17 their duties, shall subscribe to the oath required of other county  
18 officers.

19 B. Each member of the county board of equalization shall be  
20 required to attend and successfully complete a course of instruction  
21 consisting of at least six (6) hours for purposes of instructing the  
22 members about the duties imposed on the board by law. The initial  
23 six-hour training shall only be required for the member's first  
24 term. The course shall be developed by the Oklahoma State  
University Center for Local Government Technology and shall include

1 subjects similar to those prescribed by law for certification of  
2 county assessors and their deputies. Failure of a county board of  
3 equalization member to successfully complete such course within  
4 twelve (12) months of the date as of which the member was appointed  
5 shall result in forfeiture of the office and the vacancy shall be  
6 filled in the manner provided by law. In addition to the initial  
7 training requirement, each member of the county board of  
8 equalization shall attend and successfully complete an annual  
9 continuing education course of instruction of at least three (3)  
10 hours developed by the Oklahoma State University Center for Local  
11 Government Technology. Failure of a county board of equalization  
12 member to complete such annual continuing education course of  
13 instruction shall result in forfeiture of office and the vacancy  
14 shall be filled in the manner provided by law.

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

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

23 2. Within thirty (30) calendar days of receipt of such notice,  
24 the State Auditor and Inspector shall contact the noncompliant board

1 member and provide him or her the opportunity to come into  
2 compliance.

3 D. The members of county boards of equalization in all counties  
4 having an assessed valuation of Two Billion Dollars  
5 (\$2,000,000,000.00) or more shall receive as compensation an amount  
6 not to exceed One Hundred Twenty-five Dollars (\$125.00) per day.  
7 The members of county boards of equalization in all other counties  
8 may receive as compensation an amount not to exceed One Hundred  
9 Dollars (\$100.00) per day, such amount to be established by the  
10 boards.

11 E. In addition to the amounts specified in subsection C of this  
12 section, members of county boards of equalization shall be  
13 reimbursed for each mile of travel to and from their residences to  
14 the place of meeting of the board for each session attended at the  
15 rate provided for other county officers. The members shall also be  
16 reimbursed for each mile of necessary travel in the performance of  
17 their official duties at the same rate.

18 F. The total number of days in each year for which the members  
19 of a county board of equalization may be paid shall be as follows:

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

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

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

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

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

13       SECTION 2.        AMENDATORY        68 O.S. 2021, Section 3006, is  
14 amended to read as follows:

15       Section 3006. A. The county excise board shall meet at the  
16 county seat on the first Monday of July of each year as provided in  
17 Section 3014 of this title or on such earlier date in the year as  
18 determined by the excise board, and organize by electing one of its  
19 members as chair, and another as vice chair who shall preside in the  
20 absence of the chair, for the purpose of performing the duties  
21 required of it by law during such fiscal year. Thenceforth, the  
22 board may meet from day to day, or adjourn from day to day and time  
23 to time thereafter for the purpose.

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

10       C. Each member of the county excise board shall be required to  
11 attend and successfully complete a course of instruction consisting  
12 of at least six (6) hours within twelve (12) months of appointment  
13 and three (3) hours of instruction for every year of service. The  
14 initial six-hour training shall only be required for the member's  
15 first term. The course of instruction shall include the duties and  
16 responsibilities of the county excise board including duties and  
17 responsibilities related to authorized millage rates imposed by  
18 local taxing jurisdictions, and the courses shall be offered by or  
19 approved by the Oklahoma State University Cooperative Extension  
20 Service.

21       D. Failure of a county excise board member to complete the  
22 initial six (6) hours of instruction within twelve (12) months of  
23 appointment or the annual three (3) hours of continuing education  
24

1 course of instruction shall result in forfeiture of office and the  
2 vacancy shall be filled in the manner provided by law.

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

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

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

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

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

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

6 SECTION 3. This act shall become effective November 1, 2023.

7 Passed the Senate the 21st day of February, 2023.

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9 \_\_\_\_\_  
10 Presiding Officer of the Senate

11 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
12 2023.

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14 \_\_\_\_\_  
15 Presiding Officer of the House  
16 of Representatives  
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