

STATE OF OKLAHOMA

2nd Session of the 59th Legislature (2024)

SENATE BILL 2021

By: Jech

AS INTRODUCED

An Act relating to county boards; amending 68 O.S. 2021, Sections 2862 and 3006, as amended by Sections 1 and 2, Chapter 27, O.S.L. 2023 (68 O.S. Supp. 2023, Sections 2862 and 3006), which relate to powers and duties of the excise and equalization board; modifying course instruction requirements; updating statutory reference; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2862, as amended by Section 1, Chapter 27, O.S.L. 2023 (68 O.S. Supp. 2023, 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 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

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

19 C. The program director of the Center for Local Government
20 Technology at Oklahoma State University shall send written
21 notification of failure to comply with the educational requirements
22 described in this section to the county clerk of the county, the
23 board of county commissioners and the State Auditor and Inspector.
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1 1. Upon receiving such notice, the board of county
2 commissioners shall no longer approve compensation or travel
3 reimbursement for the noncompliant board member.

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

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

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

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

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

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

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

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

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

18 SECTION 2. AMENDATORY 68 O.S. 2021, Section 3006, as
19 amended by Section 2, Chapter 27, O.S.L. 2023 (68 O.S. Supp. 2023,
20 Section 3006), is amended to read as follows:

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

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

15 C. Each member of the county excise board shall be required to
16 attend and successfully complete a course of instruction consisting
17 of at least six (6) hours within twelve (12) months of appointment
18 and three (3) hours of instruction for every year of service for the
19 member's first term. The initial six-hour training shall only be
20 required for the member's first term. For a member's subsequent
21 terms, three (3) hours of instruction shall be completed for the
22 first year of service in each term. The course of instruction shall
23 include the duties and responsibilities of the county excise board
24 including duties and responsibilities related to authorized millage

1 rates imposed by local taxing jurisdictions, and the courses shall
2 be offered by or approved by the Oklahoma State University
3 Cooperative Extension Service.

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

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

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

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

23 F. A member of a county excise board may not miss more than
24 three (3) meeting days of the board per calendar year unless, upon a

1 review by the member's appointing authority, one or more of the
2 absences were excused. Failure by a member of a county excise board
3 to comply with the attendance requirement shall result in forfeiture
4 of office and the vacancy shall be filled in the manner provided by
5 law.

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

9 H. The State Auditor and Inspector may promulgate rules as
10 necessary to implement the provisions of this ~~act~~ section and
11 Section 2862 of this title.

12 SECTION 3. This act shall become effective November 1, 2024.

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