

STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

SENATE BILL 507

By: Hall

AS INTRODUCED

An Act relating to county officer training requirements; amending 68 O.S. 2021, Section 2862 and 3006, which relate to county boards of equalization members and county excise boards; clarifying certain training requirements; 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, 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 term. The course shall be developed by the Oklahoma State

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

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

21 1. Upon receiving such notice, the board of county
22 commissioners shall no longer approve compensation or travel
23 reimbursement for the noncompliant board member.
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1 2. Within thirty (30) calendar days of receipt of such notice,
2 the State Auditor and Inspector shall contact the noncompliant board
3 member and provide him or her the opportunity to come into
4 compliance.

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

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

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

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

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

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

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

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

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

1 board may meet from day to day, or adjourn from day to day and time
2 to time thereafter for the purpose.

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

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

23 D. Failure of a county excise board member to complete the
24 initial six (6) hours of instruction within twelve (12) months of
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1 appointment or the annual three (3) hours of continuing education
2 course of instruction shall result in forfeiture of office and the
3 vacancy shall be filled in the manner provided by law.

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

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

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

17 F. A member of a county excise board may not miss more than
18 three (3) meeting days of the board per calendar year unless, upon a
19 review by the member's appointing authority, one or more of the
20 absences were excused. Failure by a member of a county excise board
21 to comply with the attendance requirement shall result in forfeiture
22 of office and the vacancy shall be filled in the manner provided by
23 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.
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