

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE BILL 1620

By: McIntosh

AS INTRODUCED

An Act relating to counties and county officers; amending 19 O.S. 2021, Sections 174.1, 326, as amended by Section 1, Chapter 369, O.S.L. 2025, 339, as last amended by Section 1, Chapter 157, O.S.L. 2025, 339.6, 343, 345, 351, as amended by Section 1, Chapter 212, O.S.L. 2022, 360, 383, 421.1, as amended by Section 2, Chapter 337, O.S.L. 2023, 444, 445, 731, 733, 736, 740, 765, 782, 788, 794, 863.26, 865.66, 866.29, 868.3, 868.5, 872, 872.1, 876, 880, 881, 884, 888, 893, 896, 901.2, 901.3, 901.15, 901.17, 901.42, 902.3, 902.4, 902.12, 902.14, 902.21, 904.1, 956, 1205, 1234, 1242, 1250, 1264, 1276, 1412, 1505, as last amended by Section 2, Chapter 85, O.S.L. 2025, and 1714 (19 O.S. Supp. 2025, Sections 326, 339, 351, 421.1, and 1505), which relate to counties and county officers; allowing for publication of certain notices on a website maintained by the county; granting county commissioners the option to maintain certain website; updating statutory language; making certain language gender neutral; amending 26 O.S. 2021, Section 13A-109, which relates to school district and technology center school district elections; allowing for publication of certain legal notices on a website maintained by the county; allowing for the digital publication of certain news releases; amending 68 O.S. 2021, Sections 2819.1, 2836, 2882, 3002, 3007, 3013, 3021, 3022, 3030, 3102, 3106, 3127, as amended by Section 3, Chapter 179, O.S.L. 2025, and 3134.1 (68 O.S. Supp. 2025, Section 3127), which relate to county business; allowing for publication of certain notice on a website maintained by the county; updating statutory language; updating statutory references; and providing an effective date.

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

2 SECTION 1. AMENDATORY 19 O.S. 2021, Section 174.1, is
3 amended to read as follows:

4 Section 174.1. The State Auditor and Inspector is hereby
5 authorized upon filing of report of audit of the books, records and
6 accounts of any county officer, board, or commission to publish in a
7 newspaper or newspapers having a general circulation in the county
8 or on an Internet website for official publications maintained by
9 the county a notice of the filing of such audit report; and he or
10 she may cause to be posted a certificate of completion of such audit
11 report in the office or offices having custody of the books, records
12 and accounts embraced in such audit report. In addition to ~~the~~ such
13 notice published in the newspaper or on an Internet website for
14 official publications maintained by the county, the report shall be
15 posted on the county website and the State Auditor and Inspector's
16 website. The State Auditor and Inspector shall transmit a copy of
17 the letter of transmittal of each such audit report to every legal
18 newspaper published within the county wherein ~~said~~ such audit report
19 is filed with the county clerk.

20 SECTION 2. AMENDATORY 19 O.S. 2021, Section 326, as
21 amended by Section 1, Chapter 369, O.S.L. 2025 (19 O.S. Supp. 2025,
22 Section 326), is amended to read as follows:

23 Section 326. A. In addition to the special sessions for
24 equalizing assessments, and all other special sessions now provided
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1 by law, the county commissioners shall meet and hold sessions for
2 the transaction of business in the county courthouse, at the county
3 seat, on or before the first Monday of each month, and may remain in
4 session as long as the public business may require, and the passing
5 upon, allowing or rejecting of bills against the county shall be
6 taken up and passed upon by the board in the order in which the
7 claims have been filed, and in which order such claims must be
8 entered upon the calendar, except salary, wage and compensation
9 claims of officers and deputies and employees, which salary, wage
10 and compensation claims may be considered and paid, on or after the
11 termination of the service pay period; provided, that such claims by
12 subordinate deputies and employees be first approved by the officer
13 having charge of the office or department. The board of county
14 commissioners may recess or adjourn its meetings within the session,
15 either from time to time or from day to day, or on call of the
16 chair; but, if such board does not sooner adjourn its session for
17 any month, such session shall terminate and be adjourned by
18 operation of law on the last business day of such month. If the
19 board shall have adjourned its session before the last business day
20 of any month, the county clerk shall have power to call special
21 sessions when the best interests of the county demand it, upon
22 giving five (5) days' notice of the time and object of calling the
23 commissioners together, by posting up notices in three public places
24 in the county, ~~or~~ by publication in some newspaper of general

1 circulation in the county, or by publication on an Internet website
2 for official publications maintained by the county; provided, that
3 in the case of a vacancy in the office of county clerk, the chair of
4 the board shall have power to call a special session for the purpose
5 of filling such vacancy.

6 B. The board of county commissioners may meet at times and in
7 places within the county other than the county courthouse if it is
8 determined that such meetings are beneficial to the general public.
9 Such meetings shall be in compliance with the Oklahoma Open Meeting
10 Act.

11 C. County commissioners may attend and participate in
12 conferences, trainings, and educational, press, and social events,
13 even if a quorum is present, provided that no official action is
14 taken and any discussion of the business of the board of county
15 commissioners is incidental to the event.

16 D. County commissioners may attend and participate in meetings
17 and proceedings of the Legislature, even if a quorum is present,
18 provided that no official action is taken.

19 E. In a county that has a county budget board as provided in
20 Section 1407 of this title, county commissioners and other county
21 elected officers may discuss budgetary matters, provided that a
22 quorum of the county budget board is not present and no official
23 action is taken.

1 SECTION 3. AMENDATORY 19 O.S. 2021, Section 339, as last
2 amended by Section 1, Chapter 157, O.S.L. 2025 (19 O.S. Supp. 2025,
3 Section 339), is amended to read as follows:

4 Section 339. A. The board of county commissioners shall have
5 power:

6 1. To make all orders respecting the real property of the
7 county, to sell the public grounds of the county and to purchase
8 other grounds in lieu thereof; and for the purpose of carrying out
9 the provisions of this section it shall be sufficient to convey all
10 the interests of the county in those grounds when an order made for
11 the sale and a deed is executed in the name of the county by the
12 chair of the board of county commissioners, reciting the order, and
13 signed by the chair and acknowledged by the county clerk for and on
14 behalf of the county;

15 2. To audit the accounts of all officers having the care,
16 management, collection, or disbursement of any money belonging to
17 the county or appropriated for its benefit;

18 3. To construct and repair bridges and to open, lay out, and
19 vacate highways; provided, however, that when any state institution,
20 school, or department shall own, lease, or otherwise control land on
21 both sides of any established highway, the governing board or body
22 of the same shall have the power to vacate, alter, or relocate the
23 highway adjoining the property in the following manner:

1 If it should appear that it would be to the best use and
2 interest of the institution, school, or department to vacate, alter,
3 or relocate such highway, the governing board or body shall notify
4 the board of county commissioners, in writing, of their intention to
5 hold a public hearing and determine whether to vacate, alter, or
6 relocate the highway, setting forth the location and terminals of
7 the road, and all data concerning the proposed right-of-way if
8 changed or relocated, and shall give fifteen (15) days' notice of
9 the hearing by publication in some newspaper in the county or
10 counties in which the road is located, or by publication on an
11 Internet website for official publications maintained by the county
12 or counties in which the road is located, and the hearing shall be
13 held at the county seat of the county in which the road is located,
14 and if a county line road, may be heard in either county. At the
15 hearing testimony may be taken, and any protests or suggestions
16 shall be received as to the proposed measure, and at the conclusion
17 thereof if the governing board or body shall find that it would be
18 to the best use and interest of the institution, school, or
19 department, and the public generally, they may make an appropriate
20 order either vacating, altering or relocating the highway, which
21 order shall be final if approved by the board of county
22 commissioners. The institution, school, or department may by
23 agreement share the cost of changing any such road. No property
24 owner shall be denied access to a public highway by the order;

1 4. To recommend or sponsor an employee or prospective employee
2 for job-related training and certification in an area that may
3 require training or certification to comply with state or federal
4 law as such training or certification is provided by the Department
5 of Transportation, the Federal Highway Administration, or any other
6 state agency, technology center school, or university;

7 5. To determine the years of service required for full-time
8 county employees to qualify for a continuing education program.
9 Such programs may consist of courses offered by colleges and
10 universities that are members of The Oklahoma State System of Higher
11 Education as well as any other in-state or out-of-state programs or
12 courses which are relevant to the employee's responsibilities as
13 approved by the county commissioners. Such programs shall require
14 that employees maintain at least an A or B average in order to
15 qualify for one hundred percent (100%) reimbursement. Employees who
16 maintain passing or satisfactory grades shall qualify for seventy-
17 five percent (75%) reimbursement under such programs. Such programs
18 shall require that documentation from colleges and universities
19 regarding courses completed, credits earned, and tuition charged be
20 submitted to a board of county commissioners within ninety (90) days
21 after the completion of courses. General applications and request
22 forms for such programs shall be submitted to a board of county
23 commissioners or an appropriate human resources department prior to
24 the conclusion of a county's current fiscal year. Employees who

1 elect to participate in such programs shall continue to meet the
2 full responsibilities of their positions, and participation shall
3 not interfere with availability for scheduled work or negatively
4 affect work performance. In order to be eligible for participation
5 in such programs, employees shall not have been formally disciplined
6 within one (1) year prior to submitting their program application.
7 A board of county commissioners shall be authorized to establish a
8 program requiring a one-year commitment of service to the county
9 from individuals who participate in such programs. Under such
10 programs, employees shall only be eligible to receive tuition
11 reimbursements in exchange for employment with the county lasting at
12 least one (1) year;

13 ~~6. Until January 1, 1983, to furnish necessary blank books,~~
14 ~~plats, blanks, and stationery for the clerk of the district court,~~
15 ~~county clerk, register of deeds, county treasurer, county judge,~~
16 ~~sheriff, county surveyor, county attorney, justices of the peace,~~
17 ~~and constables, to be paid for out of the county treasury; also a~~
18 ~~fireproof vault sufficient in which to keep all the books, records,~~
19 ~~vouchers, and papers pertaining to the business of the county;~~

20 ~~7.~~ To set off, organize, and change the boundaries of townships
21 and to designate and give names therefor; provided, that the
22 boundaries of no township shall be changed within six (6) months
23 next preceding a general election;

1 ~~8.~~ 7. To lease tools, apparatus, machinery, or equipment of the
2 county to another political subdivision or a state agency. The
3 Association of County Commissioners of Oklahoma and the Oklahoma
4 State University Center for Local Government Technology together
5 shall establish a system of uniform rates for the leasing of such
6 tools, apparatus, machinery, and equipment;

7 ~~9.~~ 8. To jointly, with other counties, buy heavy equipment and
8 to loan or lease such equipment across county lines;

9 ~~10.~~ 9. To develop personnel policies for the county with the
10 approval of a majority of all county elected officers, as evidenced
11 in the minutes of a meeting of the board of county commissioners or
12 the county budget board;

13 ~~11.~~ 10. To purchase, rent, or lease-purchase uniforms, safety
14 devices, and safety equipment for the officers and employees of the
15 county. The county commissioners may pay for any safety training or
16 safety devices and safety equipment out of the general county funds
17 or any county highway funds available to the county commissioners;

18 ~~12.~~ 11. To provide incentive awards for safety-related job
19 performance. However, no employee shall be recognized more than
20 once per calendar year and the award shall not exceed the value of
21 Two Hundred Fifty Dollars (\$250.00); further, no elected official
22 shall be eligible to receive a safety award;

23 ~~13.~~ 12. To provide for payment of notary commissions, filing
24 fees, and the cost of notary seals and bonds;

1 ~~14.~~ 13. To do and perform other duties and acts that the board
2 of county commissioners may be required by law to do and perform;

3 ~~15.~~ 14. To make purchases at a public auction pursuant to the
4 county purchasing procedures in subsection D of Section 1505 of this
5 title;

6 ~~16.~~ 15. To deposit interest income from highway funds in the
7 general fund of the county;

8 ~~17.~~ 16. To submit sealed bids for the purchase of equipment
9 from this state, or any agency or political subdivision of this
10 state;

11 ~~18.~~ 17. To utilize county-owned equipment, labor, and supplies
12 at their disposal on property owned by the county, public schools,
13 two-year colleges, or technical branches of colleges that are
14 members of The Oklahoma State System of Higher Education, the state
15 and municipalities according to the provisions of Section 36-113 of
16 Title 11 of the Oklahoma Statutes. Cooperative agreements may be
17 general in terms of routine maintenance or specific in terms of
18 construction and agreed to and renewed on an annual basis. Work
19 performed pursuant to Section 36-113 of Title 11 of the Oklahoma
20 Statutes shall comply with the provisions of this section;

21 ~~19.~~ 18. To enter into intergovernmental cooperative agreements
22 with the federally recognized Indian tribes within this state to
23 address issues of construction and maintenance of streets, roads,
24

1 bridges, and highways exclusive of the provisions of Section 1221 of
2 Title 74 of the Oklahoma Statutes;

3 ~~20.~~ 19. To execute hold harmless agreements with the lessor in
4 the manner provided by subsection B of Section 636.5 of Title 69 of
5 the Oklahoma Statutes when leasing or lease-purchasing equipment;

6 ~~21.~~ 20. To accept donations of rights-of-way or right-of-way
7 easements pursuant to Section 381 et seq. of Title 60 of the
8 Oklahoma Statutes;

9 ~~22.~~ 21. To establish by resolution the use of per diem for
10 specific purposes in accordance with the limitations provided by
11 Sections 500.8 and 500.9 of Title 74 of the Oklahoma Statutes;

12 ~~23.~~ 22. To apply to the Department of Environmental Quality for
13 a waste tire permit to bale waste tires for use in approved
14 engineering projects;

15 ~~24.~~ 23. To enter into the National Association of Counties
16 (NACo) Live Healthy Prescription, Health and Dental Discount
17 Program;

18 ~~25.~~ 24. To work with federal, state, municipal, and public
19 school district properties in an effort to minimize cost to such
20 entities;

21 ~~26.~~ 25. To work with ambulance service districts established
22 under Section 9C of Article X of the Oklahoma Constitution in an
23 effort to minimize cost to such entities;

1 ~~27.~~ 26. To provide incentive awards to employees for
2 participating in voluntary wellness programs which result in
3 improved health. Incentive awards may be created by the Wellness
4 Council set forth in Section 1302 of this title;

5 ~~28.~~ 27. To establish a county employee benefit program to
6 encourage outstanding performance in the workplace. Monies may be
7 expended for the purchase of recognition awards for presentation to
8 an employee or members of a work unit. Recognition awards may be
9 presented at a formal or informal ceremony, banquet, reception, or
10 luncheon, the cost of which may be expended from monies available in
11 the county department's or division's operating fund;

12 ~~29.~~ 28. To trade in equipment to a vendor or on statewide
13 contract by acquiring used equipment values pursuant to subsection B
14 of Section 421.1 of this title;

15 ~~30.~~ 29. To expend federal funds made available to a county of
16 the state through the federal Coronavirus Aid, Relief, and Economic
17 Security Act (CARES Act), Pub. L. 116-136, or similar relief funds
18 according to the permissible uses of the applicable federal
19 legislation or guidance issued by any federal agency thereof,
20 regardless of any lack of specific state statutory authorization to
21 perform the duties or functions for which the federal government has
22 provided the funds. The expenditure of the funds in accordance with
23 the federal legislation or guidance issued by any federal agency
24

1 thereof shall be at the discretion of the board of county
2 commissioners.

3 The receipt of funding through the CARES Act or similar relief
4 funds shall not be considered a supplemental appropriation and shall
5 be exempt from the requirements of Section 1420 of this title. In
6 the event the period allotted for expenditure of federal funds
7 crosses fiscal years, such funds shall not be considered revenue
8 when setting the county's budget for the next fiscal year; ~~and~~

9 ~~31.~~ 30. To enter into intergovernmental cooperative agreements
10 which shall include shared services, with local governmental units
11 within this state pursuant to the provisions of the Interlocal
12 Cooperation Act, Section 1002 et seq. of Title 74 of the Oklahoma
13 Statutes; and

14 31. To choose to create, operate, and maintain an Internet
15 website for official publications. Such website shall allow for
16 residents of the county and other interested parties to be notified
17 by electronic communication when new public notices are published on
18 the website. A link to access the website shall be publicly
19 displayed in every building owned by the county.

20 B. The county commissioners of a county or, in counties where
21 there is a county budget board, the county budget board may
22 designate money from general county funds for the designated purpose
23 of drug enforcement and drug abuse prevention programs within the
24 county.

1 C. When any lease or lease purchase is made on behalf of the
2 county by the board pursuant to the provisions of this section, the
3 county shall be allowed to have trade in values for transactions
4 involving the Oklahoma Central Purchasing Act.

5 D. In order to timely comply with the Oklahoma Vehicle License
6 and Registration Act with regard to county vehicles, the board of
7 county commissioners may, by resolution, create a petty cash
8 account. The board of county commissioners may request a purchase
9 order for petty cash in an amount necessary to pay the expense of
10 license and registration fees for county motor vehicles. Any
11 balance in the petty cash account after the license and registration
12 fees have been paid shall be returned to the account or fund from
13 which the funds originated. The county purchasing agent shall be
14 the custodian of the petty cash account, and the petty cash account
15 shall be subject to audit.

16 E. When the board of county commissioners approves an express
17 trust, pursuant to Sections 176 through 180.4 of Title 60 of the
18 Oklahoma Statutes, for the purpose of operating a county jail, the
19 trustees of the public trust may appoint commissioned peace
20 officers, certified by the Council on Law Enforcement Education and
21 Training, to provide security for inmates that are required to be
22 transported outside of the detention facility, and investigate
23 violations of law within the detention facility. Other personnel
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1 necessary to operate the jail may be employed and trained or
2 certified as may be required by applicable state or federal law.

3 SECTION 4. AMENDATORY 19 O.S. 2021, Section 339.6, is
4 amended to read as follows:

5 Section 339.6. A. The board of county commissioners of any
6 county of this state having a population of more than five hundred
7 thousand (500,000) persons according to the last federal decennial
8 census, ~~by resolution,~~ may, by resolution, determine a curfew for
9 juveniles that will apply to all unincorporated areas of the county.
10 The parameters of the curfew shall be determined by the board and
11 all penalty provisions shall comply with the provisions of Title 10A
12 of the Oklahoma Statutes and federal law concerning detention and
13 custody of juveniles.

14 B. The board shall provide public notice of the curfew in a
15 newspaper of general circulation in the county or on an Internet
16 website for official publications maintained by the county. The
17 notice shall be published once weekly for a period of four (4)
18 continuous weeks.

19 C. The county shall correspond and work in conjunction with any
20 appropriate state agency, if assistance is required in producing
21 signs and posting the curfew.

22 D. The county shall post curfew information, as determined
23 pursuant to subsections A through C of this section, on the county
24 line marker where any state highway enters a county and at all off-

1 ramps where interstate highways or turnpikes enter a county, unless
2 a state agency has such jurisdiction to properly post signs. The
3 appropriate board of county commissioners shall reimburse any state
4 agency that may assist for the full cost of the required signage.

5 E. Any person convicted of a curfew violation pursuant to this
6 section shall be fined an amount not exceeding Twenty-five Dollars
7 (\$25.00). Any person convicted of a second or subsequent curfew
8 violation shall be fined an amount not exceeding One Hundred Dollars
9 (\$100.00), or assigned not more than thirty (30) hours of community
10 service, or both such fine and community service hours.

11 SECTION 5. AMENDATORY 19 O.S. 2021, Section 343, is
12 amended to read as follows:

13 Section 343. Upon the return of the appraisalment, as provided
14 in Section 342 of this title, the board of county commissioners
15 shall give notice by publication in a newspaper of general paid
16 circulation in the county, for two (2) successive weekly issues or
17 by weekly publication on an Internet website for official
18 publications maintained by the county for two (2) consecutive weeks,
19 that ~~said~~ such real estate is about to be sold.

20 SECTION 6. AMENDATORY 19 O.S. 2021, Section 345, is
21 amended to read as follows:

22 Section 345. They shall superintend the fiscal concerns of the
23 county and secure their management in the best manner; they shall
24 keep an account of the receipts and expenditures of the county, and
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1 on the first Monday of July annually, they shall cause a full and
2 accurate statement of the assessments, receipts and expenditures of
3 the preceding year, to be made out in detail under separate heads,
4 with an account of all the debts payable to and by the county
5 treasurer, and they shall have the same printed in at least one
6 newspaper in their county or published on an Internet website for
7 official publications maintained by their county, and if there be no
8 paper or Internet website in the county the same shall be posted up
9 at the usual place of holding their sessions, and at a public place
10 in each precinct in the county.

11 SECTION 7. AMENDATORY 19 O.S. 2021, Section 351, as
12 amended by Section 1, Chapter 212, O.S.L. 2022 (19 O.S. Supp. 2025,
13 Section 351), is amended to read as follows:

14 Section 351. A. The board of county commissioners of each
15 county of this state is hereby authorized to provide firefighting
16 service in the county and for such purpose to use county funds to
17 rent, lease, or purchase firefighting equipment and to rent or
18 construct and equip and operate fire stations and to employ
19 necessary personnel to provide such service. The board of county
20 commissioners shall also have the authority to determine and collect
21 charges for firefighting services performed by the county from any
22 person to whom such services are provided.

23 B. The board of county commissioners of each county of this
24 state shall have the power to take by grant, purchase, gift, devise,

1 or lease, and to dispose of, any real property for the purpose of
2 acquiring right-of-ways and easements necessary in providing
3 firefighting services to the county, including the construction and
4 maintenance of roads and the installation of dry hydrants. The
5 board may use county funds and equipment to construct and maintain
6 such roads and to install such dry hydrants. Provided, nothing in
7 this subsection shall be construed to prohibit the installation of
8 dry hydrants on privately owned property by the owner thereof at the
9 expense of the owner.

10 C. The board of county commissioners of each county of this
11 state shall have the authority to use county personnel operating
12 county equipment to fight fires in situations where an emergency is
13 determined to exist, provided the firefighting service is requested
14 by the county civil defense director or upon a request of a rural
15 fire department.

16 D. 1. A corporate fire department organized pursuant to the
17 provisions of Section 592 of Title 18 of the Oklahoma Statutes or a
18 county fire department organized pursuant to the provisions of
19 subsection A of this section may petition the board of county
20 commissioners of the county in which the fire department provides
21 protection to convert to a county fire department organized pursuant
22 to the provisions of this subsection. The petition shall set forth
23 and particularly describe the proposed boundaries of such county
24 fire department and shall be accompanied by a map of such proposed

1 fire department, drawn to a scale of not less than one (1) inch to a
2 mile. The petition shall also set forth the administration,
3 control, and ownership of all the corporate fire department's assets
4 in the event such petition is approved. Such petition shall be
5 filed with the county clerk of such county who shall present it to
6 the board of county commissioners at their next regular or special
7 meeting. Upon presentation of such petition, the board of county
8 commissioners shall set the same for hearing at a time not less than
9 twenty (20) days nor more than forty (40) days from the date of
10 presentation and shall direct the county clerk to give notice of
11 such hearing by publication in a newspaper of general circulation in
12 the county or an Internet website for official publications
13 maintained by the county in which the proposed county fire
14 department is located. Such notice shall describe the boundaries of
15 the proposed county fire department, shall state the time and place
16 of the hearing, and shall state that any person may appear and
17 protest the organization of the county fire department or the
18 proposed boundaries thereof. The board of county commissioners
19 shall hold the hearing described in ~~said~~ such notice, and it shall
20 have jurisdiction to hear and determine all protests to the creation
21 of such county fire department and all matters pertaining to the
22 same. It may amend the plan of such proposed county fire department
23 by excluding from within its boundaries any lands which it may deem
24 will not be benefited by the formation of such county fire

1 department, or by including other lands as a part thereof upon
2 application of the owners of such land; provided, however, it shall
3 not exclude from such district any unincorporated lands which are
4 completely surrounded by lands which are included in the proposed
5 county fire department. If the board of county commissioners
6 determines that the conversion of such corporate fire department to
7 a county fire department will be conducive to the public safety of
8 the affected area ~~therein~~, then ~~said~~ the board shall give such
9 proposed county fire department a name and shall authorize and
10 approve the organization of ~~said~~ a county fire department.

11 2. To be eligible to convert to a county fire department formed
12 pursuant to this subsection, a fire department shall have a Public
13 Protection Classification of nine (9) or better from ISO Commercial
14 Risk Services, Inc., limit the size of such volunteer county fire
15 department to not less than six or more than twenty members per fire
16 station, and shall be subject to the laws of ~~the State of Oklahoma~~
17 this state regarding the administration and operation of a fire
18 department, including, but not limited to, the laws of the State
19 Department of Labor and the State Fire Marshal Commission. For
20 purposes of this subsection, a volunteer fire department is one
21 which has in its employ not more than two full-time salaried
22 firefighters.

23 3. Directors of a county fire department organized pursuant to
24 this subsection shall be residents of ~~said~~ such district. At the
25

1 time of making its order organizing such county fire department, the
2 board of county commissioners shall appoint five directors, one of
3 which shall hold his or her respective office for a term of five (5)
4 years, one of which shall hold his or her respective office for a
5 term of four (4) years, one of which shall hold his or her
6 respective office for a term of three (3) years, one of which shall
7 hold his or her respective office for a term of two (2) years, and
8 one of which shall hold his or her respective office for a term of
9 one (1) year. ~~On or before January 1, 2002, the board of county~~
10 ~~commissioners shall, for fire departments which operate more than~~
11 ~~five fire stations, appoint additional directors of a county fire~~
12 ~~department until the number of directors equals the number of fire~~
13 ~~stations operated by that county fire department. Each additional~~
14 ~~director shall be appointed by the board of county commissioners for~~
15 ~~a term that matches the term of one of the first five directors~~
16 ~~appointed.~~ Whenever a new fire station is added to a county fire
17 department which has five or more fire stations, the board of county
18 commissioners shall appoint an additional director from that
19 district in which the new fire station has been added. Each year
20 thereafter, there shall be appointed by the board of county
21 commissioners for a term of five (5) years so many members as are
22 necessary to replace all members whose terms are expiring on the
23 board of directors for such county fire department.

1 4. The board of directors of a county fire department organized
2 pursuant to this subsection shall select one of its members to serve
3 as chair and shall appoint a clerk and a treasurer. The board of
4 directors shall fix the term and duties of the chair, clerk, and
5 treasurer. The chair and members of the board of directors shall
6 serve without compensation. The treasurer shall give an official
7 bond, in an amount fixed and with sureties approved by the board of
8 county commissioners, conditioned upon the faithful accounting for
9 all money pertaining to the county fire department and coming into
10 his or her hands.

11 5. The board of directors of a county fire department organized
12 pursuant to this subsection shall have the following powers and
13 duties:

- 14 a. to manage and conduct the business affairs of such
15 county fire department,
- 16 b. to make and execute all necessary contracts,
- 17 c. to purchase or lease-purchase and maintain all
18 necessary and convenient engines, hoses, hose carts,
19 or other appliances and supplies for the full
20 equipment of a fire company or department from
21 available funds,
- 22 d. to appoint the fire chief, fire company officers and
23 employees (whether paid or volunteer), sufficient to
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- 1 maintain and operate the equipment owned by the county
2 fire department,
- 3 e. to take by grant, purchase, gift, devise, or lease,
4 and to dispose of real or personal property of every
5 kind necessary for the operation of the county fire
6 department,
- 7 f. to construct or otherwise acquire from available funds
8 suitable firehouses and other buildings or structures
9 suitable for the housing of equipment and supplies of
10 the county fire department, or for carrying on its own
11 business and affairs,
- 12 g. to employ such officers and employees as may be
13 required from available funds, fix their compensation
14 and prescribe their duties,
- 15 h. to establish rules for such county fire department and
16 for the prevention of fires and conflagrations within
17 the department's boundaries and for the protection of
18 property at and during any fire,
- 19 i. to do any and all other things necessary and proper in
20 the management and operation of the county fire
21 department for the purpose of protecting property
22 within its boundaries from fire, and
- 23 j. to prepare an annual budget and follow existing laws
24 pertaining to the budget process such as public

1 notice, public hearings, protest periods, and filing
2 requirements in the same manner as they apply to other
3 forms of government in Oklahoma.

4 6. The board of directors of a county fire department organized
5 pursuant to this subsection may submit an application to include the
6 firefighters of such county fire department in the Oklahoma
7 Firefighters Pension and Retirement System. The application for
8 participation in the Oklahoma Firefighters Pension and Retirement
9 System shall be submitted in accordance with subsection A of Section
10 49-105.2 of Title 11 of the Oklahoma Statutes. For purposes of
11 complying with Sections 49-103 and 49-104 of Title 11 of the
12 Oklahoma Statutes, the chair, clerk, and treasurer of the board of
13 directors of the county fire department shall serve on the local
14 firefighters pension and retirement board along with three
15 firefighters of such county fire department elected by the members
16 of the county fire department. The chair of the board of directors
17 of the county fire department shall be the chair of the local board
18 of the county fire department and the clerk of the board of
19 directors of the county fire department shall be the secretary of
20 the local board of the county fire department. The chair of the
21 local board of the county fire department shall have a casting vote
22 with the members of the local board of the county fire department
23 only when necessary to avoid a tie vote. The local board of the
24 county fire department shall promulgate such rules as may be

1 necessary to ensure the orderly conduct of a local board meeting.

2 While participating in the Oklahoma Firefighters Pension and
3 Retirement System, the board of directors, local board, and fire
4 chief of the county fire department shall perform all administrative
5 requirements of the pension system.

6 7. Any board of directors of a county fire department organized
7 pursuant to this subsection having volunteers enrolled as members of
8 such county fire department shall adopt a code of minimum rules and
9 regulations in substantial compliance with the following:

10 a. Fire chief.

11 (1) The fire chief shall be at the head of the
12 department, subject to the laws of ~~the State of~~
13 ~~Oklahoma~~ this state, rules of the board of
14 directors, and the rules and regulations herein
15 adopted.

16 (2) The fire chief shall be held responsible for the
17 general condition and efficient operation of the
18 department, the training of members, and the
19 performance of all other duties imposed upon him
20 or her by law or the board of directors.

21 (3) The fire chief may inspect or cause to be
22 inspected by members of the department, the fire
23 hydrants, cisterns, and other sources of water
24 supply at least twice a year.

- 1 (4) The fire chief shall maintain a library or file
2 of publications on fire prevention and fire
3 protection and shall make use of the library or
4 file to the best advantage of all members.
- 5 (5) The fire chief shall make every effort to attend
6 all fires and direct the officers and members of
7 the fire department in the performance of their
8 duties.
- 9 (6) The fire chief shall see that the citizens are
10 kept informed on fire hazards within the
11 boundaries of the department and on the
12 activities of the department.
- 13 (7) The fire chief shall see that each fire is
14 carefully investigated to determine its cause,
15 and in the case of suspicion of incendiarism
16 shall notify proper authorities. The fire chief
17 shall secure and preserve all possible evidence
18 for future use in the case of a suspicious
19 incendiarism.
- 20 (8) The fire chief shall file the appropriate
21 activity report forms with the Office of the
22 State Fire Marshal in Oklahoma City on an annual
23 basis. The activity report forms shall be
24 designed by the State Fire Marshal and shall

1 include, but not be limited to, the amount of
2 property and vehicle fire loss, types of fires,
3 inspections, and investigations. The report
4 shall include notification of all fire-related
5 civilian deaths and injuries in the respective
6 jurisdiction and of firefighter deaths in the
7 line of duty and of firefighter injuries in the
8 line of duty requiring the services of a hospital
9 or physician or both.

10 b. Assistant fire chief.

11 In the absence of the fire chief, the assistant fire
12 chief on duty shall command the department and be held
13 responsible therefore in all respects with the full
14 powers and responsibilities of the fire chief.

15 c. Company officers.

16 The company officers shall be selected upon their
17 ability to meet the following requirements:

- 18 (1) their knowledge of firefighting,
19 (2) their leadership ability, and
20 (3) their knowledge of firefighting equipment.

21 d. Secretary-treasurer.

22 One member elected by the fire department shall be
23 secretary-treasurer. His or her duties shall consist
24 of the following:

- (1) calling the roll at the opening of each meeting,
- (2) keeping the minutes of each meeting, and
- (3) collecting any money due the department by the members.

e. New members.

- (1) An applicant of a participating county fire department of the Oklahoma Firefighters Pension and Retirement System shall meet the membership requirements of the Oklahoma Firefighters Pension and Retirement System before he or she may be appointed as a new member of the county fire department.
- (2) A new member shall be on probation for one (1) year after his or her appointment.
- (3) A new member of a participating county fire department of the Oklahoma Firefighters Pension and Retirement System shall be immediately enrolled as a member of the Oklahoma Firefighters Pension and Retirement System regardless of whether such member has completed his or her probation period.
- (4) The majority of the fire department members must approve new volunteer members upon completion of their probation period.

1 f. Bylaws.

2 The bylaws of the department shall include:

- 3 (1) All volunteer firefighters are required, when
4 notified, to respond to fire alarms and other
5 emergencies.
- 6 (2) A volunteer firefighter is required to be present
7 at all regular meetings, call meetings and
8 schools presented for the benefit of the
9 firefighters.
- 10 (3) There shall be at least one regular business
11 meeting each month.
- 12 (4) Any volunteer firefighter having two unexcused
13 absences in succession or three unexcused
14 absences in a period of three (3) months will be
15 dropped from the fire department rolls.
- 16 (5) Volunteer firefighters leaving the boundaries of
17 the department for an extended period of time
18 will be required to notify the fire chief.
- 19 (6) Any volunteer firefighter refusing to attend
20 training classes provided for him or her will be
21 dropped from the fire department rolls.
- 22 (7) Any volunteer member of the fire department shall
23 be dropped from the fire department rolls for the
24 following offenses:

- (a) conduct unbecoming a firefighter,
- (b) any act of insubordination,
- (c) neglect of duty,
- (d) any violation of rules and regulations governing the fire department, or
- (e) conviction of a felony.

8. a. A county fire department organized pursuant to the provisions of this subsection shall maintain, according to its own accounting needs, some or all of the funds and account groups in its system of accounts that are consistent with legal and operating requirements and as prescribed by the State Auditor and Inspector. The required funds may include, but not be limited to:

- (1) a general fund, to account for all monies received and disbursed for general department purposes, including all assets, liabilities, reserves, fund balances, revenues, and expenditures which are not accounted for in any other fund or special ledger account,
- (2) special revenue funds, as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specific purposes,

1 (3) a capital improvement fund, to account for
2 financial resources segregated for acquisition,
3 construction or other improvement related to
4 capital facilities, and

5 (4) a ledger or group of accounts in which to record
6 the details relating to the general fixed assets
7 of the county or department.

8 b. Funds raised by a nonprofit organization for the
9 purpose of supporting the fire protection services of
10 a county fire department organized pursuant to the
11 provisions of this subsection, whether such funds were
12 raised before or after a corporate fire department
13 converts to a county fire department, shall not be
14 commingled with public funds and shall be used only
15 for designated benevolent or charitable purposes,
16 including, but not limited to, fire protection
17 purposes.

18 c. No expenditure may be authorized or made by any
19 employee or member of the board of directors of a
20 county fire department organized pursuant to the
21 provisions of this subsection which exceeds any fund
22 balance of any fund of the budget as adopted or
23 amended or which exceeds the appropriation for any
24 fund of the budget as adopted or amended. Any balance

1 remaining in a fund at the end of the budget year
2 shall be carried forward to the credit of the fund for
3 the next budget year. It shall be unlawful for any
4 employee or member of the board of directors of a
5 county fire department organized pursuant to the
6 provisions of this subsection in any budget year to
7 create or authorize creation of a deficit in any fund.

8 SECTION 8. AMENDATORY 19 O.S. 2021, Section 360, is
9 amended to read as follows:

10 Section 360. A. As used in this section:

11 1. "Dilapidated building" means a structure which, through
12 neglect or injury, lacks necessary repairs or otherwise is in a
13 state of decay or partial ruin to such an extent that such structure
14 is a hazard to the health, safety, or welfare of the general public;
15 and

16 2. "Owner" means the owner of record as shown by the most
17 current tax rolls of the county treasurer.

18 B. The board of county commissioners of any county in this
19 state with a population in excess of five hundred fifty thousand
20 (550,000) may cause dilapidated buildings within the unincorporated
21 area of the county to be torn down and removed in accordance with
22 the ~~provisions in this section.~~ following procedure:

23 1. At least ten (10) days' notice that a building is to be torn
24 down or removed shall be given to the owner of the property before

1 the board of county commissioners holds a hearing. A copy of the
2 notice shall be posted on the property to be affected. In addition,
3 a copy of ~~said~~ such notice shall be sent by mail to the property
4 owner at the address shown by the current year's tax rolls in the
5 office of the county treasurer. Written notice shall also be mailed
6 to any mortgage holder as shown by the records in the office of the
7 county clerk to the last-known address of the mortgagee. At the
8 time of mailing of notice to any property owner or mortgage holder,
9 the county shall obtain a receipt of mailing from the postal
10 service, which receipt shall indicate the date of mailing and the
11 name and address of the mailee. However, if neither the property
12 owner nor mortgage holder can be located, notice shall be given by
13 posting a copy of the notice on the property, and by publication in
14 a newspaper having a general circulation in the county or by
15 publication on an Internet website for official publications
16 maintained by the county. Such notice shall be published once not
17 less than ten (10) days prior to any hearing or action by the board
18 of county commissioners pursuant to the provisions of this section-;

19 2. A hearing shall be held by the board of county commissioners
20 to determine if the property is dilapidated and has become
21 detrimental to the health, safety, or welfare of the general public
22 and the community, or if ~~said~~ such property creates a fire hazard
23 which is dangerous to other property-;

1 3. Pursuant to a finding that the condition of the property
2 constitutes a detriment or a hazard and that the property would be
3 benefited by the removal of such conditions, the board of county
4 commissioners may cause the dilapidated building to be torn down and
5 removed. The board of county commissioners shall fix reasonable
6 dates for the commencement and completion of the work. The board of
7 county commissioners shall immediately file a notice of dilapidation
8 and lien with the county clerk describing the findings of the board
9 at the hearing, and stating that the county claims a lien on ~~said~~
10 such property for the destruction and removal costs and that such
11 costs are the personal obligation of the property owner from and
12 after the date of filing of ~~said~~ such notice. The agents of the
13 county are granted the right of entry on the property for the
14 performance of the necessary duties as a governmental function of
15 the county if the work is not performed by the property owner within
16 dates fixed by the board-;

17 4. The board of county commissioners shall determine the actual
18 cost of the dismantling and removal of dilapidated buildings and any
19 other expenses that may be necessary in conjunction with the
20 dismantling and removal of the buildings including the cost of
21 notice and mailing. The county clerk shall forward a statement of
22 the actual cost attributable to the dismantling and removal of the
23 buildings and a demand for payment of such costs, by mail to the
24 property owner. In addition, a copy of ~~said~~ such statement shall be

1 mailed to any mortgage holder at the address provided for in
2 paragraph 1 of this section. At the time of mailing of the
3 statement of costs to any property owner or mortgage holder, the
4 county shall obtain a receipt of mailing from the postal service,
5 which receipt shall indicate the date of mailing and the name and
6 address of the mailee. If a county dismantles or removes any
7 dilapidated buildings, the costs to the property owner shall not
8 exceed the actual cost of the labor, maintenance, equipment, and any
9 other expenses required for the dismantling and removal of the
10 dilapidated buildings. If dismantling and removal of the
11 dilapidated buildings is done on a private contract basis, the
12 contract shall be awarded to the lowest and best bidder. All costs
13 and expenses may be paid from the general fund of the county-;

14 5. When payment is made to the county for costs incurred, the
15 board of county commissioners shall file a release of lien, but if
16 payment attributable to the actual cost of the dismantling and
17 removal of the buildings is not made within six (6) months from the
18 date of the mailing of the statement to the owner of such property,
19 the board shall forward a certified statement of the amount of the
20 cost to the county treasurer of ~~said~~ such county. ~~Said~~ Such costs
21 shall be levied on the property and collected by the county
22 treasurer as are other taxes authorized by law. Until finally paid,
23 the costs and the interest thereon shall be the personal obligation
24 of the property owner from and after the date of the notice of

1 dilapidation and lien is filed with the county clerk. In addition
2 the cost and the interest thereon shall be a lien against the
3 property from the date the notice of the lien is filed with the
4 county clerk. ~~Said~~ Such lien shall be coequal with the lien of ad
5 valorem taxes and all other taxes and special assessments and shall
6 be prior and superior to all other titles and liens against the
7 property. The lien shall continue until the cost is fully paid. At
8 the time of collection, the county treasurer shall collect a fee of
9 Five Dollars (\$5.00) for each parcel of property. ~~Said~~ Such fee
10 shall be deposited to the credit of the general fund of the county.
11 At any time prior to collection as provided for in this paragraph,
12 the county may pursue any civil remedy for collection of the amount
13 owing, interest and costs thereon including an action in personam
14 against the property owner and an action in rem to foreclose its
15 lien against the property. A mineral interest, if severed from the
16 surface interest and not owned by the surface owner, shall not be
17 subject to any tax or judgment lien created pursuant to this
18 section. Upon receiving payment, by civil remedy the board of
19 county commissioners shall forward to the county treasurer a notice
20 of such payment and shall direct discharge of the lien; and

21 6. The board of county commissioners may designate, by
22 resolution, an administrative officer or administrative body to
23 carry out the duties of the board of county commissioners specified
24 in this section. The property owner shall have the right of appeal

1 to the board from any order of the administrative officer or
2 administrative body. Such appeal shall be taken by filing written
3 notice of appeal with the county clerk within ten (10) days after
4 the administrative order is rendered.

5 ~~7. For the purposes of this section, "dilapidated building"~~
6 ~~means a structure which through neglect or injury lacks necessary~~
7 ~~repairs or otherwise is in a state of decay or partial ruin to such~~
8 ~~an extent that said structure is a hazard to the health, safety, or~~
9 ~~welfare of the general public. "Owner" means the owner of record as~~
10 ~~shown by the most current tax rolls of the county treasurer.~~

11 ~~8. C. 1.~~ Nothing in the provisions of this section shall
12 prevent the county from abating a dilapidated building as a nuisance
13 or otherwise exercising its duties to protect the health, safety, or
14 welfare of the general public.

15 ~~9. 2.~~ The officers, employees or agents of the county shall not
16 be liable for any damages or loss of property due to the removal of
17 dilapidated buildings performed pursuant to the provisions of this
18 section or as otherwise prescribed by law.

19 SECTION 9. AMENDATORY 19 O.S. 2021, Section 383, is
20 amended to read as follows:

21 Section 383. The mode of submitting questions to the people
22 contemplated by the last two sections shall be the following: The
23 whole question, including the sum desired to be raised, the amount
24 of tax desired to be authorized, the rate per annum, and the whole

1 regulation, including the time of its taking effect or having
2 operation, if it be of a nature which can be set forth, and the
3 penalty of its violation if there be one, is to be published at
4 least four (4) weeks in some newspaper published in the county or on
5 an Internet website for official publications maintained by the
6 county for four (4) consecutive weeks. If there be no such
7 newspaper or website, the publication is to be made by posting up in
8 at least one of the most public places in each election precinct in
9 the county; and in all cases the notices shall name the time when
10 such question will be voted upon, and the form in which the question
11 shall be taken, and a copy of the question submitted shall be posted
12 up at each place of voting during the day of election.

13 SECTION 10. AMENDATORY 19 O.S. 2021, Section 421.1, as
14 amended by Section 2, Chapter 337, O.S.L. 2023 (19 O.S. Supp. 2025,
15 Section 421.1), is amended to read as follows:

16 Section 421.1. A. The board of county commissioners is hereby
17 authorized to use any tools, apparatus, machinery, or equipment
18 belonging to the county, the original cost of which exceeded One
19 Thousand Dollars (\$1,000.00), as a trade-in on a cash purchase or
20 lease purchase of any other tools, apparatus, machinery, or
21 equipment.

22 B. To establish an appraised value for an item to be sold at
23 public auction or traded in, the purchasing agent may refer to an
24 industry-recognized appraisal manual for used construction equipment

1 to estimate the value of the item being sold, or obtain appraisal
2 quotes from at least two vendors in the business of selling items
3 like the one being sold.

4 C. Except when such items are disposed of pursuant to
5 subsection E, F, or I of this section, the following procedures
6 shall be used for the sale, by the board of county commissioners, of
7 any tools, apparatus, machinery, or equipment, the original cost of
8 which exceeded One Thousand Dollars (\$1,000.00) or any information
9 technology hardware or software having an original cost of Five
10 Hundred Dollars (\$500.00) or more, belonging to the county:

11 1. The board of county commissioners shall give notice of such
12 sale by publication for two successive weekly issues in a newspaper
13 of general paid circulation in the county ~~for two successive weekly~~
14 ~~issues~~ or by weekly publication for two (2) consecutive weeks on an
15 Internet website for official publications maintained by the county;

16 2. Bids for such tools, apparatus, machinery, or equipment on
17 sale shall be in writing, sealed, and delivered to the county clerk
18 of such county;

19 3. At the next regular meeting of the board of county
20 commissioners after the expiration of fifteen (15) days from the
21 date of first publication of notice of the sale, the board of county
22 commissioners shall open such bids and award such tools, apparatus,
23 machinery, or equipment to the highest and best bidder with the
24 option of rejecting all bids; and

1 4. The board of county commissioners may hold a public auction
2 or use an Internet auction, which may include online bidding, in
3 lieu of advertising for sealed bids as provided above. Such auction
4 shall be advertised as provided herein.

5 D. A board of county commissioners may sell any materials,
6 tools, apparatus, machinery, or equipment to a tribal governmental
7 entity or state agency, if the agency is subject to the Oklahoma
8 Central Purchasing Act. The board of county commissioners may
9 purchase materials, tools, apparatus, machinery, or equipment from a
10 state agency, if the agency is subject to the Oklahoma Central
11 Purchasing Act.

12 E. The board of county commissioners may, by resolution, enter
13 into an agreement with any tribal governmental entity or other
14 county or political subdivision for the purpose of selling,
15 transferring, trading, or otherwise disposing of equipment or
16 materials at a price agreed upon by both governing bodies.
17 Transactions made pursuant to this subsection shall not be subject
18 to the requirements in subsection C of this section.

19 F. Advertisement of surplus property consigned to sell at a
20 Circuit Engineering District auction shall be provided by the
21 auction company under contract to conduct the sale. Advertising
22 shall be provided to attract the most potential buyers. Advertising
23 media may include, but not be limited to, sale flyers, newspapers,
24 radio, television, and Internet postings.

1 G. Pursuant to the authority of Section 1 of this title, boards
2 of county commissioners shall have authority, under such statute and
3 in consideration of the procedures in this section to sell real
4 property belonging to the county without declaring such property
5 surplus under the following conditions:

6 1. A certified appraisal of the county property shall be
7 performed to determine the market value of the property and accepted
8 by the board of county commissioners;

9 2. After acceptance of the certified appraisal, the board of
10 county commissioners shall, pursuant to the requirements of this
11 section, give notice of such sale by publication for two successive
12 weekly issues in a newspaper of general paid circulation in the
13 county ~~for two successive weekly issues~~ or by weekly publication for
14 two (2) consecutive weeks on an Internet website for official
15 publications maintained by the county;

16 3. Bids for the real property shall be in writing, sealed and
17 delivered to the county clerk of such county;

18 4. At the next regular meeting of the board of county
19 commissioners after the expiration of fifteen (15) days from the
20 date of first publication of notice of sale, the board of county
21 commissioners shall open such bids;

22 5. A successful bid must be no less than the market value of
23 the real property to be considered by the board of county
24

1 commissioners for acceptance. The board of county commissioners
2 reserves the right to reject any and all bids;

3 6. If more than one bid is above the market value of the real
4 property, the board of county commissioners shall have the right to
5 compel the potential buyers of the real property who have bid above
6 the market amount to enter into public auction conducted by the
7 chairman of the board of county commissioners after the opening of
8 such bids, to establish the highest bid for the property in order to
9 assure that the county is receiving adequate consideration for the
10 property;

11 7. A majority vote of the board of county commissioners shall
12 be required to determine the successful bidder of the real property.
13 Upon awarding the bid, either through sealed bid or by conducting a
14 public auction of those bidders who bid more than the market value
15 of the real property, the board of county commissioners shall have
16 the right to pledge the occupied property, using an irrevocable bond
17 or letter of credit, as provided for in paragraph 10 of this
18 subsection, as collateral in order to finance bonds to purchase
19 other real property or build a replacement building, or both;

20 8. If the sale price is less than the estimated cost of new
21 land purchase or construction, then ~~said~~ such sales contract shall
22 be contingent upon the public approval of bond funding or other
23 authorized funding to allow the complete payment of the contemplated
24 project;

1 9. The board of county commissioners shall have authority
2 pursuant to paragraphs 5 and 6 of Section 1 of this title to make
3 any order concerning the sale of such property contingent upon a
4 closing date in the future in order to continue to use ~~said~~ such
5 real property until a replacement building is completed. Upon
6 completion of the replacement building, the board of county
7 commissioners shall execute all documents and title transfers
8 pertaining to ~~said~~ such real property to the successful bidder;

9 10. The successful bidder shall execute an irrevocable bond or
10 letter of credit with a surety company or bank licensed to do
11 business in ~~the State of Oklahoma~~ this state and organized under the
12 corporate laws of ~~the State of Oklahoma~~ this state and registered
13 with the Secretary of State ~~of Oklahoma~~ equal to the amount of the
14 purchase price of the real property within fifteen (15) days of
15 awarding of the bid. Failure to provide either an irrevocable bond
16 or letter of credit in favor of the board of county commissioners
17 within ~~said~~ such time limitation shall act as a rejection and
18 cancellation by the board of the award of bid and ~~said~~ the board
19 may, at that point, enter into a contract with any secondary or
20 subsequent bidder that meets ~~the aforementioned~~ such qualifications
21 without further notice; and

22 11. If there are no bids submitted or all submitted bids are
23 less than the market value of the real property after the expiration
24 of fifteen (15) days from the date of first publication of notice of
25

1 sale, the board of county commissioners shall publish the notice of
2 sale and accept bids for a second time complying with the
3 requirements of paragraphs 2 through 4 of this subsection. If there
4 are no bids submitted or all submitted bids are less than the market
5 value of the real property after the expiration of fifteen (15) days
6 from the date of second publication of notice of sale, the board of
7 county commissioners shall have the right to sell real property,
8 upon majority vote, without any bidding procedure or auction,
9 directly to any person or entity for an amount that is not less than
10 the highest bid previously submitted through any previous bidding
11 procedures provided in this subsection.

12 H. The board of county commissioners may solicit telephone bids
13 for the removal of recyclable materials.

14 I. The board of county commissioners shall have the authority
15 to trade in equipment to a vendor or on statewide contract by
16 acquiring used equipment values pursuant to subsection B of this
17 section.

18 SECTION 11. AMENDATORY 19 O.S. 2021, Section 444, is
19 amended to read as follows:

20 Section 444. It shall be the mandatory duty of the board of
21 county commissioners to cause to be published in a newspaper
22 published in the county or on an Internet website for official
23 publications maintained by the county, a full and complete report of
24 all its official proceedings at each regular and special meeting,

1 except blanket purchase orders, within the time provided for in
2 Sections 445 and 446 of this title, and the board of county
3 commissioners shall pay for the ~~same~~ publication in a newspaper from
4 the appropriation as provided in this section. The board of county
5 commissioners may also order the publication of a copy of the
6 official proceedings in a newspaper printed in any language other
7 than the English ~~Language~~ language whenever it shall deem it
8 necessary for the better information of the inhabitants. The board
9 of county commissioners may omit the listing of all employees and
10 their salaries approved for payment in the monthly publication of
11 proceedings. However, it shall be the mandatory duty of the board
12 of county commissioners to cause to be published a full and complete
13 report of all the county employees and their salaries paid annually.
14 An asterisk shall be placed in front of the names of employees paid
15 for less than the full twelve (12) months of the preceding calendar
16 year. The listing shall reflect the gross salary of every employee
17 reported to the Internal Revenue Service on the W-2 Form of the
18 employee. Such annual publication of the employees and their
19 salaries shall be published annually in the month of February for
20 the preceding calendar year in a newspaper of the county which meets
21 the requirements set forth in Section 106 of Title 25 of the
22 Oklahoma Statutes or on an Internet website for official
23 publications maintained by the county.
24
25

1 It shall also be the mandatory duty of the board of county
2 commissioners and the county excise board, each fiscal year, to take
3 such steps as may be necessary and proper under the statutes
4 relating to estimates of needs and appropriations, to appropriate,
5 in the General Government account within the general fund of the
6 county, an amount sufficient to pay for the publication of all such
7 proceedings during the fiscal year, at the legal rate therefor, but
8 in no event less than the total of legal claims for publication of
9 such proceedings during the immediately preceding fiscal year.

10 SECTION 12. AMENDATORY 19 O.S. 2021, Section 445, is
11 amended to read as follows:

12 Section 445. It shall be the duty of the county clerk to make
13 out a complete report of the proceedings of each regular and special
14 meeting of the board. Included in such report shall be the purpose
15 of any warrant that is approved for payment at such meeting. The
16 county clerk shall transmit the report to the publishers of the
17 newspaper selected by the board to publish such proceedings or
18 publish such report on an Internet website for official publications
19 maintained by the county. The report shall be made out and
20 transmitted or published by the clerk upon the approval of the board
21 of county commissioners at its next regularly scheduled meeting, or
22 no later than ten (10) days from the time the proceedings were had.

23 SECTION 13. AMENDATORY 19 O.S. 2021, Section 731, is
24 amended to read as follows:

1 Section 731. A. The board of county commissioners is
2 authorized to provide for the construction or repairing of
3 courthouses, jails, or other necessary buildings, and make contracts
4 on behalf of the county for building or repairing ~~the same~~ such, and
5 for the purpose of providing a fund for the payment of the cost of
6 ~~the same~~ such, the board of county commissioners is ~~hereby~~
7 authorized and empowered to provide for the levy of a tax and to
8 continue such provision from year to year for a period not exceeding
9 five (5) years: ~~Provided, that such.~~ The levy for such purpose,
10 together with the levies for all other purposes, shall not exceed
11 the amount authorized by law: ~~Provided, further, that the.~~ The
12 money, raised by such levy, shall constitute a separate and distinct
13 fund from all others in the hands of the county treasurer until the
14 obligation assumed by the board of county commissioners under
15 authority of this section shall have been discharged.

16 ~~And provided, further, that no~~ B. 1. No levy of taxes for the
17 purposes of this section shall be made until after a majority of the
18 legally qualified voters of ~~said~~ the county, voting upon ~~said~~ such
19 proposition, shall have voted in favor of the expenditures whose
20 payment is to be provided for by ~~said~~ such levy or levies of taxes,
21 at a general election at which ~~said~~ such proposition shall be
22 submitted, or at a special election called for the purpose of voting
23 upon ~~said~~ such proposition.

1 2. The proposition submitted at such general or special
2 election shall be whether or not the board of county commissioners
3 shall be authorized to expend the sum desired ~~(stating such sum)~~ for
4 the building of a courthouse, jail, or other necessary building,
5 stating such sum, and shall be arranged on the ballot in suitable
6 and convenient form for voting. Such special election shall be held
7 as nearly as possible in conformity to the general election laws of
8 the state; and at any such general or special election the votes
9 upon the proposition submitted shall be counted and canvassed, the
10 returns thereof made, and the results declared as nearly in
11 conformity to the general election laws of the state as possible+.

12 ~~Provided, that notice~~ 3. Notice of the submitting of such
13 proposition to the voters of the county shall be given by the county
14 clerk by publication in at least two newspapers of general
15 circulation published in ~~said~~ such county ~~and having a general~~
16 ~~circulation therein,~~ or published on an Internet website for
17 official publications maintained by such county for not less than
18 thirty (30) days immediately prior to ~~said~~ such election: ~~And~~
19 ~~provided, further, that if.~~ If there is only one paper published in
20 such county, publication in that paper for the required time shall
21 be sufficient; ~~and if.~~ If no paper be published ~~therein~~ in such
22 county and the county does not maintain an Internet website for
23 official publications, notice of such election shall be given by
24 posting up written or printed notices thereof for the required time,

1 at least one in each voting precinct of such county at the most
2 public places in ~~said~~ such precinct.

3 SECTION 14. AMENDATORY 19 O.S. 2021, Section 733, is
4 amended to read as follows:

5 Section 733. The board of county commissioners shall cause an
6 advertisement for bids for the erection of such buildings to be
7 printed in some newspaper printed in the county, or of general
8 circulation therein if there be no newspaper published in ~~said~~ the
9 county, or published on an Internet website for official
10 publications maintained by the county, for a period of at least
11 thirty (30) days prior to the date set for the opening of bids, and
12 in such other newspapers in the state as the board may deem
13 advisable. Such advertisement shall give the place where the plans
14 and specifications may be examined, the date on which bids will be
15 opened, the time which will be allowed for the completion of such
16 building, and such other information as the board may direct. Bids
17 may be opened, considered, passed upon, and contracts for the
18 erection of ~~said~~ such buildings let at any regular session of ~~said~~
19 the board, or at a special session ~~thereof~~ of the board called for
20 such purpose, but in all cases the bids must be opened and contracts
21 let in open session of ~~said~~ the board. The lowest responsible bid
22 must in all cases be accepted unless all bids are rejected, and the
23 contract for such buildings shall be so conditioned that not more
24 than ninety percent (90%) of the price agreed to be paid for the

1 construction thereof shall be paid until the terms of the contract
2 shall have been fully complied with and the buildings completed to
3 the satisfaction of the board and accepted by them. The ~~said~~ board
4 of county commissioners may require to be filed with each bid a
5 bond, or in lieu thereof a certified check, conditioned that the
6 bidder will enter into a contract with approved security for the
7 performance of the work in accordance with the plans and
8 specifications in case his bid be accepted, and, when such contract
9 is awarded to any such bidder, such bidder shall execute to the
10 county a good and sufficient bond in the sum of such contract, with
11 two or more sureties, to be approved by the board of county
12 commissioners, conditioned for the faithful and full performance of
13 such contract.

14 SECTION 15. AMENDATORY 19 O.S. 2021, Section 736, is
15 amended to read as follows:

16 Section 736. The board of county commissioners shall give
17 thirty (30) days' notice of the election upon the question of
18 issuing ~~said~~ such bonds, by publication in two weekly newspapers of
19 general circulation published at the county seat of the county,
20 unless there be but one weekly newspaper, in which event that one
21 shall be sufficient; ~~and if~~. The county may choose to give notice
22 by weekly publication on an Internet website for official
23 publications maintained by the county. Such publication shall be
24 made for two (2) consecutive weeks. If there be no weekly newspaper

1 or Internet website, then such notice shall be given by five notices
2 posted in five public places within the county for (2) successive
3 weeks. The notices of election shall contain the statement of the
4 county commissioners, as provided by the preceding section, date of
5 election, amount of bonds proposed to be issued, and whether for
6 courthouse or jail or for both courthouse and jail. The notices
7 shall be signed by the chairman of the board of county commissioners
8 and attested by the county clerk.

9 SECTION 16. AMENDATORY 19 O.S. 2021, Section 740, is
10 amended to read as follows:

11 Section 740. A. The board of county commissioners, ~~and~~
12 district judge ~~and county judge~~ of any county in this state may use
13 for the purpose of erecting, remodeling, or rebuilding at the county
14 seat a courthouse ~~or~~, jail, or both, ~~at the county seat~~ such
15 courthouse and jail, all or any portion of the sinking fund of the
16 county derived from penalties, interest, and forfeitures accrued, or
17 to accrue, ~~and in addition thereto, where.~~

18 B. Where a mill tax for courthouse or jail purposes has been,
19 or may be voted by a majority of the qualified electors of ~~said~~ the
20 county covering a period of years, the county commissioners, ~~and~~
21 district judge ~~and county judge~~ of ~~said~~ such county may make an
22 estimate of the amount that the ~~said~~ levy together with the sinking
23 fund, interest, and penalties so derived will raise during the
24 entire period of time for which ~~said~~ such mill levy has been or may

1 be voted, based on the average valuation of the property in ~~said~~
2 such county for the last past five (5) years and may contract for
3 and cause to be erected at the county seat a courthouse ~~and~~, jail,
4 or either ~~in said county, at the county seat thereof~~ such courthouse
5 and jail, and may draw warrants against ~~said~~ the estimate in payment
6 ~~therefor~~ of such, which shall be a legal charge against ~~said~~ such
7 county, payable out of the fund thus derived. ~~Said~~ Such warrants to
8 be issued in amount not to exceed One Thousand Dollars (\$1,000.00)
9 each, and when funds accumulate in the county treasury to the credit
10 of ~~said~~ such fund sufficient to pay one or more of ~~said~~ such
11 warrants the county treasurer shall give notice by publication in a
12 newspaper published in ~~said~~ the county or on an Internet website for
13 official publications maintained by the county that the money is
14 available to pay ~~said warrants, or warrant~~ or warrants, giving the
15 number and date of ~~said~~ such warrant or warrants, and unless ~~said~~
16 such warrant, or warrants, are presented for payment within thirty
17 (30) days from the date of ~~said publications~~ such notice, ~~said~~
18 ~~warrants, or~~ such warrant, or warrants so advertised shall cease to
19 draw interest.

20 ~~Said~~ C. The contract for the building ~~as aforesaid~~ shall be
21 approved by the county commissioners, and district judge ~~and county~~
22 ~~judge~~ of ~~said~~ such county. This ~~act~~ section shall not be construed
23 as affecting or repealing any existing law and shall be cumulative
24 in its operation and effect.

SECTION 17. AMENDATORY 19 O.S. 2021, Section 765, is amended to read as follows:

Section 765. In all such cases where the tax rolls and the records of the county treasurer's office, pertaining to the taxes on any of the property in the county, have been destroyed ~~as aforesaid~~, the board of county commissioners shall have power and authority to order and direct, by proclamation in three successive issues of some weekly newspaper or published weekly on an Internet website for official publications maintained by the county for three (3) ~~successive issues and by posting one copy of said resolution and proclamation on the front door of each and every school house in said county~~ consecutive weeks, that all persons holding tax receipts for three (3) years immediately prior to the first publication of ~~said~~ such proclamation, for the past three (3) years, shall be required to present the same to the county treasurer, that he may give proper credit for the taxes against ~~said~~ such property, and upon a failure of any person so to present ~~said~~ such tax receipts within ninety (90) days after publication ~~and posting~~ of such resolution or proclamation the presumption shall be that the taxes for such year or years have not been paid, and if such delinquent taxpayer shall fail within six (6) months to make satisfactory proof to the board of county commissioners that the taxes on such property have been paid, then it shall be conclusively presumed that the

1 taxes on such property have not been paid prior to the time the
2 records ~~thereof~~ of such were destroyed.

3 SECTION 18. AMENDATORY 19 O.S. 2021, Section 782, is
4 amended to read as follows:

5 Section 782. Upon the adoption by the county commissioners of a
6 resolution declaring the necessity therefor, or whenever twenty
7 percent (20%) of the qualified voters of any county of this state,
8 as determined by the last previous general election, shall petition
9 the board of county commissioners of such county to call an election
10 for the purpose of issuing bonds to purchase sites, erect and
11 construct county hospitals, including alterations, additions to and
12 enlargement of existing hospital buildings, it shall be the duty of
13 ~~said~~ the board of county commissioners to call an election and give
14 notice ~~thereof~~ of such in two (2) daily or weekly newspapers of
15 general circulation published at the county seat of the county;
16 ~~provided, that if.~~ If there be one daily or weekly newspaper
17 published in such county, in that event one shall be sufficient, and
18 such notices shall be published for four (4) consecutive weeks. The
19 county may choose to give notice by publication on an Internet
20 website for official publications maintained by the county. Such
21 publication shall be made once weekly for four (4) consecutive
22 weeks. If there is no daily or weekly newspaper published in such
23 county, and the county does not maintain an Internet website for
24 official publications, then printed notices shall be posted in one

1 of the most public places in each voting precinct of the county at
2 least thirty (30) days prior to ~~said~~ such election. ~~Said~~ The
3 petition calling for ~~said~~ such election shall name the amount of
4 bonds to be issued and shall state the time of holding ~~said~~ such
5 election, which shall not be less than thirty (30) days from the
6 first publication of any notice or the posting of ~~said~~ such notice,
7 and shall state for what purposes the hospital is to be used.

8 SECTION 19. AMENDATORY 19 O.S. 2021, Section 788, is
9 amended to read as follows:

10 Section 788. ~~(a)~~ A. All contracts for county hospital
11 construction work, alteration, additions, or repairs exceeding Five
12 Thousand Dollars (\$5,000.00) in any calendar year, shall be let to
13 the lowest responsible bidder or bidders after notice of publication
14 in a newspaper of general circulation published in the county where
15 the work is to be done in two consecutive weekly issues of the
16 newspaper or by weekly publication on an Internet website for
17 official publications maintained by the county where the work is to
18 be done for two (2) consecutive weeks. Each bid shall be
19 accompanied by a certified or cashier's check equal to five percent
20 (5%) of the bid or Ten Thousand Dollars (\$10,000.00), whichever is
21 the smaller, which shall be deposited with the board of control as a
22 guaranty, and forfeited to the county treasurer to the credit of the
23 county hospital fund in the event the successful bidder fails to
24 comply with the terms of the proposal, and returned to the

1 successful bidder on execution and delivery of the bond herein
2 provided for, and the checks of the unsuccessful bidders shall be
3 returned to them in accordance with the terms of the proposal.

4 ~~(b)~~ B. All notices of the letting of contracts under this
5 section shall state the time and place bids will be received and
6 opened. Such bids shall be sealed and opened only at the time and
7 place mentioned in the notice and in the presence of a majority of
8 the members of the board of control. The successful bidder for the
9 construction of the work shall enter into a contract on a form
10 furnished and prescribed by the board of control and shall give good
11 and sufficient performance bond in a sum equal to the contract
12 price, to the county, with sureties approved by the board of
13 control, to insure the proper and prompt completion of the work in
14 accordance with the provisions of the contract and the plans and
15 specifications; bonds shall also be posted to protect against unpaid
16 claims of subcontractors, laborers, and suppliers. Provided, that
17 if in the opinion of a majority of the board of control, the lowest
18 responsible bid or bids for the construction herein authorized to be
19 constructed shall be excessive, then and in that event the board of
20 control shall have the right to reject any or all bids and to
21 readvertise the same for additional bids. The board of control
22 within its discretion and where it is in the best interests of
23 hospital construction, may extend a contract not to exceed ten
24 percent (10%) of the length and extent of the original project, such

1 extension work to be paid for at a price not greater than the
2 contract unit basis. No work shall be initiated until the
3 contractor furnishes the board with certificates of insurance for
4 workmen's compensation, public liability, and builders' risk.

5 ~~(e)~~ C. When quality and prices are equal preference shall be
6 given materials produced within ~~the State of Oklahoma~~ this state,
7 and preference shall also be given construction contractors
8 domiciled, having and maintaining offices in and being citizen
9 taxpayers of ~~the State of Oklahoma~~ this state.

10 ~~(d)~~ D. When any contract for the construction or improvement of
11 a county hospital has not been carried out, or work thereunder has
12 been suspended by virtue of an order or directive of any officer or
13 agency of the federal or state government, issued under authority
14 vested in or delegated to such officer or agency, or if the
15 contractor defaults, the board shall proceed against the contractor
16 ~~and/or his~~ or their bonds, if he or she has caused the postponement
17 or cancellation of the contract, and the board shall then have the
18 right to advertise in the manner provided for ~~hereinabove~~ in this
19 section to relet the contract for the uncompleted portion.

20 ~~(e)~~ E. Five percent (5%) of the total amount of money due under
21 contract with the board of control for county hospital construction
22 work shall be retained by the board until the contractor to whom
23 payment is due files with the board a certified copy of a personal
24 tax receipt, showing payment of personal property taxes due on the

1 contractor's equipment and supplies, from the county treasurer of
2 the county wherein the property is assessed, or is required to be
3 assessed, and evidence of having proper workmen's compensation
4 coverage for employees as provided by Title 85 of the Oklahoma
5 Statutes, Section 61.

6 SECTION 20. AMENDATORY 19 O.S. 2021, Section 794, is
7 amended to read as follows:

8 Section 794. The financial books and records of each county-
9 owned hospital operating under authority of existing law must be
10 audited for the preceding fiscal year, within ninety (90) days of
11 the close of each year, by an independent accountant who is vested
12 with the authority to practice the profession of accounting and
13 auditing as a public accountant in conformity with the laws of ~~the~~
14 ~~State of Oklahoma~~ this state. The public accountant performing such
15 a hospital audit must investigate and report upon the manner in
16 which the county hospital is complying with the statutes pertaining
17 to the financial operation of ~~said~~ such hospital and upon the manner
18 in which the county hospital is conforming to the books, forms, and
19 accounting methods adopted and approved by the American Hospital
20 Association and the Oklahoma Hospital Association. Four (4) copies
21 of the audit report for each fiscal year must be filed within one
22 hundred twenty (120) days after the end of the fiscal year, one with
23 the board of county commissioners, one in the office of the county
24 clerk, one with the district attorney, and one with the State

1 Auditor and Inspector, and publication of the existence and location
2 of these audit reports shall be made by publication in a newspaper
3 for two (2) issues in general circulation in the county or by weekly
4 publication on an Internet website for official publications
5 maintained by the county for two (2) consecutive weeks. The cost of
6 such audits shall be determined by the board of control of such
7 county-owned hospitals by reference to generally accepted practices
8 in the field of certified public accounting, and the payment for
9 such audits shall be made by the allowance of claims by the board of
10 control. In addition to, or in lieu of, the above provided annual
11 audit, it shall be possible upon request of the county commissioners
12 of any county, or upon request of the Governor, signed by five
13 percent (5%) of the legal voters of any county, or by order of the
14 Governor, to cause the State Auditor and Inspector to audit, for the
15 preceding fiscal year, the books and records of the county-owned
16 hospital operating under authority of existing law, and the cost of
17 such audit shall be a proper charge against funds otherwise provided
18 for by law.

19 SECTION 21. AMENDATORY 19 O.S. 2021, Section 863.26, is
20 amended to read as follows:

21 Section 863.26. A. Notice of all public hearings herein
22 provided for shall be given by one publication in a newspaper of
23 general circulation in the county or on an Internet website for
24

1 official publications maintained by the county at least fifteen (15)
2 days prior to the date of such hearing.

3 B. In addition to the notice required in subsection A of this
4 section, if the zoning change requested permits the use of treatment
5 facilities, multiple family facilities, transitional living
6 facilities, halfway houses, and any housing or facility that may be
7 used for medical or nonmedical detoxification as these terms are
8 defined pursuant to Section 3-403 of Title 43A of the Oklahoma
9 Statutes, the entity proposing the zoning change shall mail a
10 written notice within thirty (30) days of the hearing to all real
11 property owners within one-quarter (1/4) of a mile where the area to
12 be affected is located and shall be responsible for all costs
13 incurred in mailing this notice.

14 For purposes of this subsection, "entity" means any individual,
15 corporation, company, firm, partnership, association, trust, state
16 agency, government instrumentality or agency, institution, county,
17 incorporated municipality or municipal authority, or trust in which
18 any governmental entity is a beneficiary, venture, or other legal
19 entity however organized.

20 SECTION 22. AMENDATORY 19 O.S. 2021, Section 865.66, is
21 amended to read as follows:

22 Section 865.66. A. Notice of all public hearings herein
23 provided for shall be given by one publication in a newspaper of
24 general circulation in the municipality and the county at least
25

1 fifteen (15) days prior to the date of such hearing. Notice may
2 also be given on an Internet website for official publications
3 maintained by the county by one publication at least fifteen (15)
4 days prior to the date of such hearing.

5 B. In addition to the notice required in subsection A of this
6 section, if the zoning change requested permits the use of treatment
7 facilities, multiple family facilities, transitional living
8 facilities, halfway houses, and any housing or facility that may be
9 used for medical or nonmedical detoxification as these terms are
10 defined pursuant to Section 3-403 of Title 43A of the Oklahoma
11 Statutes, the entity proposing the zoning change shall mail a
12 written notice within thirty (30) days of the hearing to all real
13 property owners within one-quarter (1/4) of a mile where the area to
14 be affected is located and shall be responsible for all costs
15 incurred in mailing this notice.

16 For purposes of this subsection, "entity" means any individual,
17 corporation, company, firm, partnership, association, trust, state
18 agency, government instrumentality or agency, institution, county,
19 incorporated municipality or municipal authority, or trust in which
20 any governmental entity is a beneficiary, venture, or other legal
21 entity however organized.

22 SECTION 23. AMENDATORY 19 O.S. 2021, Section 866.29, is
23 amended to read as follows:
24
25

1 Section 866.29. A. Notice of all public hearings herein
2 provided for shall be given by one publication in a newspaper of
3 general circulation in the municipality and the county at least
4 fifteen (15) days prior to the date of such hearing. Notice may
5 also be given on an Internet website for official publications
6 maintained by the county by one publication at least fifteen (15)
7 days prior to the date of such hearing.

8 B. In addition to the notice required in subsection A of this
9 section, if the zoning change requested permits the use of treatment
10 facilities, multiple family facilities, transitional living
11 facilities, halfway houses, and any housing or facility that may be
12 used for medical or nonmedical detoxification as these terms are
13 defined pursuant to Section 3-403 of Title 43A of the Oklahoma
14 Statutes, the entity proposing the zoning change shall mail a
15 written notice within thirty (30) days of the hearing to all real
16 property owners within one-quarter (1/4) of a mile where the area to
17 be affected is located and shall be responsible for all costs
18 incurred in mailing this notice.

19 For purposes of this subsection, "entity" means any individual,
20 corporation, company, firm, partnership, association, trust, state
21 agency, government instrumentality or agency, institution, county,
22 incorporated municipality or municipal authority, or trust in which
23 any governmental entity is a beneficiary, venture, or other legal
24 entity however organized.

1 SECTION 24. AMENDATORY 19 O.S. 2021, Section 868.3, is
2 amended to read as follows:

3 Section 868.3. A. The county board of adjustment shall be
4 composed of three resident property owners of the county to be
5 appointed by the board of county commissioners. At least one member
6 shall be a resident of the county seat of such county and at least
7 one member shall be duly licensed as an attorney in ~~the State of~~
8 ~~Oklahoma~~ this state. The term of each member shall be three (3)
9 years except that the terms shall be overlapping and the membership
10 of the board first appointed shall be for terms of one (1), two (2)
11 and three (3) years, respectively. The board of county
12 commissioners is hereby authorized to fill vacancies which may occur
13 in the board and to appoint a substitute or substitutes to serve in
14 a particular case in which a member or members shall certify his
15 disqualification. Members may be removed by the board of county
16 commissioners for cause after a public hearing held for that
17 purpose, and vacancies shall be filled by additional appointments.
18 All members of the county board of adjustment shall serve as such
19 without compensation.

20 B. The county board of adjustment shall elect its own chairman
21 and shall adopt rules of procedure consistent with the provisions of
22 the zoning regulations and the provisions of ~~this act~~ Section 868.1
23 et seq. of this title. The chairman, or in his or her absence the
24 acting chairman, may administer oaths and compel the attendance of

1 witnesses. All hearings of the county board of adjustment shall be
2 open to the public, and minutes shall be kept of all proceedings and
3 official actions, ~~which minutes shall~~, be filed in the office of the
4 board, and ~~shall~~ be a public record. The board of adjustment shall
5 fix a reasonable time for the hearing of any appeal and every appeal
6 shall be heard within sixty (60) days from the date of filing.

7 C. Notice of hearings before the county board of adjustment
8 shall be given by at least one (1) publication in a newspaper of
9 general circulation in the county or on an Internet website for
10 official publications maintained by the county and by mail to the
11 record owners of lands contiguous to the affected area at least
12 fifteen (15) days prior to the date of such hearing.

13 SECTION 25. AMENDATORY 19 O.S. 2021, Section 868.5, is
14 amended to read as follows:

15 Section 868.5. A. The county planning commission shall hold at
16 least one regular meeting each month. The commission shall elect a
17 chair who shall serve for one (1) year with eligibility for
18 reelection. The commission shall adopt rules of procedure for the
19 transaction of its business, set fees for building permits and time
20 periods for filing petitions and fees for amendments to zoning
21 regulations which shall be approved and adopted by the board of
22 county commissioners. The county planning commission shall keep a
23 public record of its resolutions, transactions, findings, and
24 recommendations.

1 B. Before holding any hearing ~~hereinafter~~ provided for in ~~this~~
2 ~~act~~ Section 868.1 et seq. of this title, the county planning
3 commission shall give notice stating the nature of the hearing and
4 the time and place where it shall be held. Such notice shall be
5 given at least once each week for three (3) successive weeks prior
6 to the date of such hearing in a newspaper of general circulation in
7 the county or on an Internet website for official publications
8 maintained by the county.

9 SECTION 26. AMENDATORY 19 O.S. 2021, Section 872, is
10 amended to read as follows:

11 Section 872. A petition shall be filed with the board of county
12 commissioners signed by a majority of the holders of title to lands
13 in the proposed district desiring to be embraced in such district,
14 which petition shall set forth the name of the proposed district,
15 the boundaries of the proposed district, and shall pray that the
16 same be organized into a sewer improvement district under the
17 provisions of ~~this act~~ Section 871 et seq. of this title. The
18 petition must be accompanied by a map of the proposed district, such
19 map showing the boundaries of ~~said~~ such district, and the
20 approximate proposed location of sewer line or lines, and the sewage
21 treatment plant, if any. The map shall be drawn to a scale of not
22 less than two (2) inches to the mile. The petitioners must
23 accompany the petition with a good and sufficient bond, to be
24 approved by the board of county commissioners in double the amount

1 of the probable cost of organizing such district, conditioned that
2 the bondsmen will pay all costs in case ~~said~~ such organization shall
3 not be effected. Such petition shall be filed with the county
4 clerk. Notice shall be published one time at least ten (10) days
5 before the time at which such petition will be considered in some
6 newspaper printed and published in the county or on an Internet
7 website for official publications maintained by the county, stating
8 the time when the petition will be considered by the board of county
9 commissioners, and that all persons interested may appear and be
10 heard. Such notice, when published, shall contain ~~therein~~ a brief
11 substance of the contents of the petition. The board of county
12 commissioners shall have exclusive jurisdiction to hear and
13 determine all contests and objections to the creation of such
14 district and all matters pertaining to the same, and at the time set
15 for ~~said~~ such hearing the same, the board may amend the plan for
16 such improvement district by excluding from within its boundaries
17 any lands which it may deem will not be benefited by the formation
18 of such district, or by including other lands as a part of such
19 district, upon the application of the owner filed at or prior to
20 ~~said~~ such hearing. At such hearing ~~said~~ the board shall also
21 determine whether or not the formation of such improvement district
22 as originally presented or in a modified form will be conducive or
23 beneficial to the public health and if ~~said~~ the board determines
24 that it will, then ~~said~~ the board shall make an order establishing

1 such sewer improvement district subject to the result of an election
2 to be held ~~therein~~ in such proposed improvement district and ~~said~~
3 the board shall give notice of an election to be held in such
4 proposed improvement district for the purpose of determining whether
5 or not the same shall be organized under the provisions of ~~this act~~
6 Section 871 et seq. of this title. Such notice shall describe the
7 boundaries as established and shall designate a name for such
8 proposed district and ~~said~~ such notice shall be published ~~for~~ at
9 least two (2) weeks prior to ~~said~~ such election in some newspaper of
10 general circulation in the county or on an Internet website for
11 official publications maintained by the county. Such notice shall
12 require the electors to cast ballots which contain the words:
13 "Sewer Improvement District _____ Yes", or "Sewer Improvement
14 District _____ No", or words equivalent thereto. All persons,
15 resident of such proposed district, who are qualified electors in
16 their respective precincts, shall be qualified to vote on the
17 proposition.

18 SECTION 27. AMENDATORY 19 O.S. 2021, Section 872.1, is
19 amended to read as follows:

20 Section 872.1. Upon the filing of a petition with the board of
21 county commissioners for a change of boundary lines of any sewer
22 improvement district signed by a majority of the holders of title to
23 lands of the area proposed to be annexed to an adjacent sewer
24 improvement district, the board of county commissioners shall cause

1 notice to be published one time in some newspaper printed and
2 published in the county and of general circulation in the area
3 sought to be annexed or on an Internet website for official
4 publications maintained by the county at least ten (10) days before
5 the time at which such petition will be considered. Such notice
6 shall state the time and place when and where the petition will be
7 considered by the board of county commissioners, a brief substance
8 of the petition, and that all persons interested may appear and be
9 heard. The board of county commissioners shall have exclusive
10 jurisdiction to hear and determine all contests and objections
11 pertaining to such annexation, and at the time set for hearing the
12 board may amend the plan of annexation by excluding from within its
13 boundaries lands which it may deem will not be benefited by
14 annexation to such sewer improvement district. At such hearing the
15 board shall also determine whether or not the annexation of such
16 area to such sewer improvement district will be to the best
17 interests of the holders of title of the area affected, or conducive
18 or beneficial to the public health of ~~said~~ such area as now exists
19 or to be developed and if ~~said~~ such board determines that it will,
20 then it shall make an order annexing such area to ~~said~~ such
21 improvement district, and such territory for all purposes shall
22 thereafter be a part of such sewer improvement district. The
23 annexed territory shall assume its full proportion of all legal
24

1 indebtedness outstanding against the original sewer improvement
2 district, including bonded indebtedness.

3 SECTION 28. AMENDATORY 19 O.S. 2021, Section 876, is
4 amended to read as follows:

5 Section 876. ~~(a)~~ A. The legal title to all property acquired
6 under ~~this act~~ Section 871 et seq. of this title shall immediately
7 and by operation of law vest in such sewer improvement district in
8 its corporate name and shall be held by such district in trust for,
9 and is hereby dedicated and set apart to, the uses and purposes set
10 forth in ~~this act~~ Section 871 et seq. of this title. The board of
11 directors of such district is hereby authorized to hold, use,
12 acquire, manage, occupy, and possess such property as herein
13 provided.

14 ~~(b)~~ B. The board of directors shall have authority to contract
15 for the sale of the sewerage system of the district with a city or
16 town, including the lines of conveyance, plant, and other real or
17 personal property used in connection therewith, on such terms as it
18 believes to be for the best interests of the district, but no such
19 contract shall be operative or valid until approved by a majority of
20 the electors of the district voting at a special election called for
21 such purpose by the board of directors. Such special election shall
22 be called and conducted and notice thereof given as in the case of a
23 special election on the issuance of bonds of the district. The
24 board of directors shall canvass the result of such special election
25

1 and make record thereof in its minutes, and if the proposed contract
2 shall have been approved at such election, the board of directors
3 shall execute necessary conveyances to carry out the terms of the
4 contract; and the purchaser shall thereupon have the right to fix
5 and collect reasonable tolls and charges for the use of the system
6 so purchased. Provided, that the purchase price for such sewerage
7 system shall not be less than the principal amount of the
8 outstanding main sewer line and sewage disposal plant bonds
9 outstanding plus the interest on ~~said~~ such bonds to the first call
10 date thereof. The proceeds of such sale shall be applied to the
11 payment of the principal and interest of outstanding bonds of the
12 district, and any excess shall be paid to the owners of the lots and
13 pieces of ground in the district, in proportion to the assessed
14 value thereof.

15 ~~(e)~~ C. 1. After the execution of the necessary conveyances to
16 carry out the terms of the contract for sale the board of directors
17 shall pay all outstanding valid claims for the operation and
18 maintenance of the district.

19 ~~The~~ 2. After such payment, the board of directors shall then
20 make a report in writing to the board of county commissioners,
21 advising ~~said county commissioners~~ such of the sale of the district,
22 including the terms of sale, disposition of the proceeds of the
23 sale, that all valid claims for operation and maintenance have been
24 paid, and petitioning for the dissolution of ~~said~~ the district.

1 3. The board of county commissioners shall cause notice of ~~said~~
2 such petition for dissolution to be published one (1) time in some
3 newspaper printed and published in the county and of general
4 circulation in the district or on an Internet website for official
5 publications maintained by the county at least ten (10) days before
6 the time at which such petition will be considered. Such notice
7 shall state the time and place, when and where the petition will be
8 considered by the board of county commissioners, a brief substance
9 of the petition, and that all persons interested may appear and be
10 heard. The board of county commissioners shall have exclusive
11 jurisdiction to hear and determine all contests and objections
12 pertaining to such dissolution. At such hearing the board of county
13 commissioners shall determine whether there is any reason or
14 necessity for the continued existence of such district. If ~~said~~
15 such board determines that there is no reason or necessity for the
16 continued existence of ~~said~~ such district it shall issue its order
17 dissolving ~~said~~ such sewer improvement district, vacating all the
18 offices thereof, and discharging the officers from further
19 liability.

20 SECTION 29. AMENDATORY 19 O.S. 2021, Section 880, is
21 amended to read as follows:

22 Section 880. Whenever such district sewer or sewers shall have
23 been authorized, the ~~said~~ board of directors shall then proceed to
24 employ a registered professional engineer licensed in ~~the State of~~
25

1 ~~Oklahoma~~ this state, and cause to be prepared profiles, plans and
2 specifications for the work, together with a complete estimate of
3 the cost. Upon the completion of such plans and specifications and
4 their adoption by the ~~said~~ board of directors, they shall advertise
5 for sealed bids for the performance of such work for at least ten
6 (10) days, if published in a daily newspaper of general circulation
7 within the district, or at least two (2) successive weeks if
8 published in a weekly newspaper of general circulation within the
9 district, or by weekly publication for at least (2) consecutive
10 weeks if published on an Internet website for official publications
11 maintained by the county. ~~In either case, such newspaper must be~~
12 ~~one of general circulation within the district and such~~ The notice
13 may contain any reasonable conditions to be imposed by ~~said~~ the
14 board of directors with reference to the letting of such contracts
15 and shall require the giving of a good and sufficient bond for the
16 faithful execution of work and the performance of the contract and
17 for the protection of the district and all property owners against
18 any loss or damage by the negligent execution of such work. ~~Such~~
19 The notice shall also advise all parties interested that they may
20 appear and protest against such proposed improvement or any part
21 thereof. At the time and place specified in the notice the board of
22 directors shall award the contract to the lowest and best bidder for
23 the work, which contract shall in no case exceed the aggregate
24 estimate of cost submitted with the plans and specifications and

1 shall be subject to the right of the board of directors to reject
2 any and all bids and to readvertise for other bids, when none of the
3 same is, in their judgment, satisfactory.

4 SECTION 30. AMENDATORY 19 O.S. 2021, Section 881, is
5 amended to read as follows:

6 Section 881. As soon as any subdistrict sewer line or lines
7 shall have been completed the engineer having charge of the work
8 shall compute the whole cost thereof which shall also include the
9 cost of advertising, appraising, engineering, and such other expense
10 necessary or essential or incident to the completion of such work
11 and shall apportion the same against all of the lots or pieces of
12 ground in such district in proportion to the area of the whole
13 subdistrict, exclusive of the public highways, and such officer
14 shall report the same to the board of directors and the ~~said~~ such
15 ~~board of directors~~ shall ~~thereupon~~ then assess a special tax against
16 each lot or piece of ground within ~~said~~ such subdistrict, which
17 assessment so made shall be published in some newspaper of the
18 county of general circulation within ~~said~~ such district or by weekly
19 publication on an Internet website for official publications
20 maintained by the county where such district is located for two (2)
21 consecutive weeks, during which time ~~said~~ such assessments without
22 interest may be paid to the clerk. If at the expiration of such
23 time the amount named in such assessment ~~together with the cost of~~
24 ~~publication,~~ shall not be paid, then ~~said~~ such board of directors

1 shall cause special assessment bonds to be issued against such lots
2 or pieces of ground in ~~said~~ such subdistrict, which special
3 assessment bond shall recite the date and fact of the making of such
4 assessment, the amount of the assessment, the description of the
5 property against which the same is made, and that the same will be
6 charged or levied against ~~said~~ such property in five equal annual
7 installments with interest thereon at the rate of not to exceed six
8 percent (6%) per annum, each ~~of said~~ such installments to become due
9 and payable on the 1st day of September in each year which shall
10 become delinquent if not paid before October 1st in ~~said~~ such year
11 and ~~said~~ such bonds shall be signed by the director of the board of
12 directors and countersigned by the clerk and delivered to the
13 contractor; provided, that the other expenses incurred by ~~said~~ such
14 district in addition to the contract price of the work shall be paid
15 to the district by the contractor in cash and the aggregate amount
16 of such bonds delivered to the contractor shall not exceed his or
17 her contract price, and the amount of the expenses paid in cash to
18 the district by the contractor; provided, further, that in no case
19 shall ~~said~~ such district be empowered to pay any such special bonds
20 from any of the funds of ~~said~~ such district, nor shall it be liable
21 for the amount of such bonds, until the amount of ~~said~~ such
22 assessment shall be collected from the property described in ~~said~~
23 such bonds. ~~Said~~ Such bonds shall bear four coupons evidencing
24 respectively the first, second, third, and fourth installments due

1 thereon; together with interest on the same and interest on the
2 unmatured installment or installments. The bond shall evidence the
3 fifth payment and interest thereon.

4 SECTION 31. AMENDATORY 19 O.S. 2021, Section 884, is
5 amended to read as follows:

6 Section 884. A. 1. As soon as practicable after the
7 organization of such improvement district, the board of directors
8 shall, by resolution entered on its record, formulate a general plan
9 of proposed operation for the district, in which shall be stated
10 what constructed works or other property is proposed to be purchased
11 and the cost of purchasing the same, and what amount of construction
12 is proposed to be done and the cost of doing the same.

13 2. For the purpose of ascertaining the cost of any such
14 construction work, the board shall cause such preliminary surveys,
15 examinations, plans, and specifications to be made as shall furnish
16 a proper basis for the estimation of the cost of such work. Such
17 estimate of cost shall include the cost of advertising, appraising,
18 engineering, election, and such other expense as is necessary or
19 essential to the completion of the improvements. All such surveys,
20 examinations, maps, plans, and estimates shall be made under the
21 direction of a registered professional engineer licensed under the
22 laws of ~~the State of Oklahoma~~ this state and certified by him or her
23 and filed with the secretary of the district.

1 B. 1. Upon the filing of such plans and specifications the
2 board of directors shall proceed to determine the amount of money
3 necessary to be raised and shall immediately thereupon call a
4 special election, at which shall be submitted to the electors of
5 such district the question of whether or not the bonds of ~~said~~ such
6 district shall be issued in the amount so determined; provided, such
7 bonds shall not be issued for more than the actual estimated cost of
8 such improvements and construction work as certified by such
9 engineer.

10 2. Notice of such election must be given by posting notice in
11 three public places in each election precinct in ~~said~~ such district,
12 as established by ~~said~~ the board, for at least ten (10) days, and
13 also by publication of such notice in some newspaper published in
14 the county where the district is located or on an Internet website
15 for official publications maintained by such county once a week for
16 at least two (2) consecutive weeks. Such notice must specify the
17 time of holding the election, the amount of bonds proposed to be
18 issued, and state generally the purpose of the same and the election
19 must be held and the result thereof determined and declared in all
20 respects as nearly as practicable in conformity with the statutory
21 provision governing the holding of elections in cities for the
22 issuance of general obligation bonds; provided, no informalities in
23 conducting such election shall invalidate the same if the elections
24 shall have been otherwise fairly conducted.

1 3. At such an election the ballots shall contain the words,
2 "Bonds _____ Yes", or "Bonds _____ No", or words equivalent
3 thereto. If a majority of the ballots cast are "Bonds _____ Yes",
4 the board of directors shall pass a resolution providing for the
5 issuance of ~~said~~ such bonds. Such bonds shall be payable in lawful
6 money of the United States and shall run for a period of from ten
7 (10) to twenty (20) years as determined by the board of directors.
8 The principal and interest shall be payable at the office of the
9 clerk of the board of directors or at any bank or fiscal agency
10 designated by the board of directors. Such bonds shall be each of
11 the denomination of not less than One Hundred Dollars (\$100.00) nor
12 more than One Thousand Dollars (\$1,000.00), shall be negotiable in
13 form, executed in the name of the district and signed by the
14 director and the clerk and the seal of the district shall be affixed
15 thereto. Facsimile signatures and seals may be used as provided in
16 the Registered Public Obligations Act of Oklahoma.

17 C. 1. In the event the election ~~hereinabove~~ provided for in
18 this section is in favor of the issue of ~~said~~ such bonds then the
19 board of directors of ~~said~~ such district shall cause final
20 estimates, plans, profiles, and specifications to be made for the
21 work included in the preliminary plans and specifications by a
22 registered professional engineer licensed under the laws of ~~the~~
23 ~~State of Oklahoma~~ this state in which shall be included the cost of
24 advertising, appraising, engineering, and such other expenses as is

1 necessary or essential to the completion of ~~said~~ such improvement
2 and shall by resolution adopt the same.

3 2. The bonds shall express on their face that they were issued
4 by the authority of Sections 871 et seq. of this title, stating its
5 title and date of approval. The clerk or appointed agent shall keep
6 a record of the bonds. The bonds shall bear interest at a rate of
7 not exceeding six percent (6%) per annum.

8 D. Should the election herein provided for result in a failure
9 to authorize the issuance of such bonds, the sewer improvement
10 district shall be automatically dissolved, after the expiration of
11 sixty (60) days from the date of such election; provided, that
12 should the board of directors call a second bond election, within
13 ~~said~~ such sixty (60) days period, then the life of ~~said~~ such sewer
14 improvement district shall be extended subject to the results of
15 ~~said~~ such second election. Should the second election result in a
16 failure to authorize the issuance of ~~said~~ such bonds then ~~said~~ such
17 district shall be deemed to be automatically dissolved. The county
18 election board shall file a report of all bond elections hereunder
19 with the clerk of ~~said~~ such board of directors and with the county
20 clerk of ~~said~~ such county.

21 SECTION 32. AMENDATORY 19 O.S. 2021, Section 888, is
22 amended to read as follows:

23 Section 888. On or before the 15th day of May in each year the
24 assessor must complete his or her assessment book and deliver the
25

1 same to the clerk of the board, who must immediately give notice
2 ~~thereof~~ of such and of the time the board of directors, acting as a
3 board of equalization, will meet to equalize assessments, by weekly
4 publication of such notice in a newspaper published in the county or
5 on an Internet website for official publications maintained by the
6 county for two ~~successive~~ (2) consecutive weeks. The time fixed for
7 the meeting shall not be less than ten (10) nor more than (20) days
8 from the date of the first publication of the notice and in the
9 meantime the assessor's books shall remain in the office of the
10 secretary for the inspection of all persons interested.

11 SECTION 33. AMENDATORY 19 O.S. 2021, Section 893, is
12 amended to read as follows:

13 Section 893. After adopting the plans for the construction of
14 the district sewer lines, sewerage disposal, or treatment plant, or
15 parts thereof, and other work in connection therewith, and after
16 determining the property necessary to be acquired, and after the
17 bonds as hereinbefore provided for, have been authorized, the board
18 of directors shall give notice by publication ~~thereof~~ in some
19 newspaper published in ~~said~~ the county or on an Internet website for
20 official publications maintained by the county, calling for bids for
21 the construction of ~~said~~ such work, or any portion ~~thereof~~ of such,
22 and to pay the expense of purchasing and acquiring the necessary
23 property, if any. ~~Said~~ Such notice shall be published in three (3)
24 issues of a daily newspaper ~~or~~, for two (2) issues in a weekly

1 newspaper, or for two (2) consecutive weeks on an Internet website
2 for official publications maintained by the county, the last
3 publication to be at least ten (10) days prior to the date fixed for
4 receiving bids. The notice shall set forth that plans and
5 specifications can be seen at the office of the clerk and that the
6 board will receive sealed proposals therefor, and that the contract
7 will be let to the lowest responsible bidder, stating the time and
8 place for receiving and opening ~~said~~ such proposals in public. ~~Said~~
9 Such notice shall set forth any reasonable terms and conditions that
10 the board shall deem proper to impose with reference to the letting
11 of the contract and the provisions thereof. ~~Said~~ Such notice shall
12 further set forth the nature of the performance and statutory bonds
13 required to be furnished. As soon as convenient thereafter the
14 board shall let such contract, either in part or in whole to the
15 lowest responsible bidder, and it may reject any and all bids and
16 readvertise for proposals. The person or persons to whom the
17 contract shall be awarded, shall enter into a bond with good and
18 sufficient sureties, in an amount equal to one hundred per cent
19 (100%) of the contract price for the faithful performance of the
20 contract, and also a good and sufficient bond to the State of
21 Oklahoma for the payment of all labor and material used in the
22 construction of such improvement. All such construction work shall
23 be done under the direction and to the satisfaction of the engineer
24 employed by ~~said~~ the board and be approved by the board.

SECTION 34. AMENDATORY 19 O.S. 2021, Section 896, is

amended to read as follows:

Section 896. That the board of directors is authorized in its discretion to file an application with the Supreme Court of Oklahoma for the approval of any bonds or series of bonds to be issued ~~hereunder~~, and exclusive original jurisdiction is hereby conferred upon the Supreme Court to hear and determine each such application. It shall be the duty of the Court to give such applications precedence over the other business of the court and to consider and pass upon the applications and any protests which may be filed thereto as speedily as possible. Notice of the hearing on each application shall be given by a notice published in a newspaper of general circulation in the county or on an Internet website for official publications maintained by the county that on a day named the board will ask the court to hear its application and approve the bonds. Such notice shall inform all persons interested that they may file protests against the issuance of the bonds and be present at the hearing and contest the legality thereof. Such notice shall be published one (1) time not less than ten (10) days prior to the date named for the hearing and the hearing may be adjourned from time to time in the discretion of the court. If the court shall be satisfied that the bonds have been properly authorized in accordance with ~~this act~~ Section 872 et seq. of this title and that when issued they will constitute valid obligations in accordance with their

1 terms, the court shall render its written opinion approving the
2 bonds and shall fix the time within which a petition for rehearing
3 may be filed. The decision of the court shall be a judicial
4 determination of the validity of the bonds, shall be conclusive as
5 to the board, its officers, and agents, and thereafter the bonds so
6 approved and the revenues pledged to their payment shall be
7 incontestable in any court in ~~the State of Oklahoma~~ this state.

8 SECTION 35. AMENDATORY 19 O.S. 2021, Section 901.2, is
9 amended to read as follows:

10 Section 901.2. A. The petition shall set forth and
11 particularly describe the proposed boundaries of such district and
12 shall be accompanied by a map of such proposed district, drawn to a
13 scale of not less than one (1) inch to the mile. The petitioners
14 shall accompany such petition with a good and sufficient bond, the
15 amount and sureties of which shall be approved by the board of
16 county commissioners, the sum of which is sufficient to cover the
17 costs of the publications and of the election for the organization
18 of the district will be paid in the event that such organization
19 shall not be authorized or effected.

20 B. Such petition shall be filed with the county clerk of such
21 county who shall present it to the board of county commissioners at
22 their next regular or special meeting. Upon the presentation of
23 such petition, the board of county commissioners shall set the same
24 for hearing at a time not less than twenty (20) days nor more than

1 forty (40) days from the date of presentation and shall direct the
2 county clerk to give notice of such hearing by publication in a
3 newspaper of general circulation in the county in which such
4 proposed district is located or on an Internet website for official
5 publications maintained by such county. Such notice shall be
6 published weekly for two (2) consecutive weeks next preceding the
7 date of such hearing. Such notice shall describe the boundaries of
8 the proposed district, shall state the time and place of the
9 hearing, and shall state that any person may appear and protest the
10 organization of the district or the proposed boundaries thereof.

11 C. 1. The board of county commissioners shall hold the hearing
12 described in ~~said~~ such notice, and it shall have jurisdiction to
13 hear and determine all protests to the creation of such district and
14 all matters pertaining to the same. It may amend the plan of such
15 district by excluding from within its boundaries any lands which it
16 may deem will not be benefited by the formation of such district, or
17 by including other lands as a part thereof upon application of the
18 owners of such land; provided, however, it shall not exclude from
19 such district any lands which are completely surrounded by lands
20 which are included in the proposed district.

21 2. At the conclusion of such hearing, the board of county
22 commissioners shall make an order determining the boundaries of the
23 proposed district, particularly describing them, and shall determine
24 whether the formation of such district will be conducive to the

1 public safety of the area incorporated ~~therein~~ in such district. If
2 ~~said~~ such board determines that such district will be conducive to
3 the public safety of the area incorporated ~~therein~~ in such district,
4 then ~~said~~ such board shall give such proposed district a name and
5 shall call an election of the qualified electors in the territory
6 comprising such proposed district on the question of whether ~~said~~
7 such district shall be organized.

8 SECTION 36. AMENDATORY 19 O.S. 2021, Section 901.3, is
9 amended to read as follows:

10 Section 901.3. The county clerk shall cause notice of the
11 election to be given by publication once a week for two (2)
12 ~~successive~~ consecutive weeks in a newspaper of general circulation
13 in the territory comprising the proposed district is located, or
14 weekly publication for two (2) consecutive weeks on an Internet
15 website for official publications maintained by the county where the
16 proposed district is located. Such notice shall state the time and
17 place of holding the election and set forth the description of the
18 boundaries of the proposed district and its general purpose and
19 intention. Such notice shall require the electors to cast ballots
20 which contain the words: "Fire Protection District - Yes", and
21 "Fire Protection District - No", or words equivalent thereto. All
22 persons resident of such proposed district, who are qualified
23 electors in their respective precincts, shall be qualified to vote
24 on such proposition.

SECTION 37. AMENDATORY 19 O.S. 2021, Section 901.15, is amended to read as follows:

Section 901.15. A. 1. When the board of directors shall have estimated the cost of such purchases and construction work, it shall call an election at which shall be submitted to the electors of the district the question of whether or not the bonds of the district shall be issued in the amount so determined; provided, such bonds shall not be issued for more than the actual estimated cost of such purchase and construction.

2. The resolution of the board calling such election shall divide the district into voting precincts of convenient size and a map thereof shall be filed with the district clerk. Such precincts so formed may be changed by the board any time thereafter, except that no change shall be made within thirty (30) days next preceding any election. ~~The said~~ Such resolution shall appoint for each precinct, from the electors of the district, one (1) clerk and two (2) judges, who shall constitute a board of election for such precinct. If the members appointed do not attend at the opening of the polls on the morning of the election, the board may appoint other electors of the district to supply the place or places of those absent. ~~Said~~ Such resolution shall designate the date, hour, and place in the precincts where the election will be held.

B. Notice of such election shall be given by publication in some newspaper of general circulation in the county in which such

1 district is located once a week for three (3) consecutive weeks next
2 preceding the date of such election, or by weekly publication on an
3 Internet website for official publications maintained by the county
4 in which such district is located, and by posting such notice in
5 three (3) public places in each election precinct, as established by
6 ~~said~~ the board of directors, for at least twenty (20) days prior to
7 the date of such election.

8 Such notice shall specify:

- 9 1. The date of the election~~;~~;
- 10 2. The location of the polling places~~;~~;
- 11 3. The time that the polls will open and close~~;~~; and
- 12 4. The amount of bonds proposed to be issued.

13 C. 1. One (1) of the judges of each precinct shall be chairman
14 of the election board of the precinct and may~~;~~: ~~first,~~ administer
15 all oaths required in the progress of the election~~;~~ ~~second,~~ and
16 appoint another judge or clerk~~,~~ if during~~,~~ the progress of the
17 election~~,~~ any judge or clerk ceases to act.

18 2. At such election, the ballots shall contain the words:
19 "Bonds - Yes", and "Bonds - No", or words equivalent thereto.

20 ~~The said~~ 3. Such election shall be held as nearly as may be in
21 conformity with the provisions governing the election for the
22 formation of the district; provided, no informalities in conducting
23 such election shall invalidate the same if the election shall have
24 been otherwise fairly conducted.

1 D. The board of directors shall meet as soon as practicable
2 after the election and canvass the returns. If a majority of the
3 ballots cast are "Bonds - Yes", the board shall cause negotiable
4 bonds in ~~said~~ such amount to be issued.

5 SECTION 38. AMENDATORY 19 O.S. 2021, Section 901.17, is
6 amended to read as follows:

7 Section 901.17. The board shall sell such bonds from time to
8 time in such quantities as may be necessary and most advantageous to
9 raise the money for the construction of the proposed work, the
10 acquisition of property and rights and otherwise to fully carry out
11 the objects and purposes of ~~this act~~ Section 901.1 et seq. of this
12 title. Before making any sale of bonds the board shall, at a
13 meeting, by resolution, declare its intention to sell a specified
14 amount of the bonds and the day and hour and place of such sale and
15 shall cause such resolution to be entered in the minutes and notice
16 of the sale to be given by publication ~~thereof~~ of such at least ~~ten~~
17 ~~(10) days~~ once weekly for two issues published a week apart in some
18 newspaper of ~~said~~ the county if published in a daily newspaper or
19 two (2) weeks if published in a weekly newspaper, or ~~said~~ such
20 notice may be published in on an Internet website for official
21 publications maintained by the county. Such publication shall be
22 made once weekly for two (2) issues of a daily newspaper provided
23 they are published a week apart consecutive weeks. ~~Said~~ Such bonds
24 may be sold either at public auction for cash to the highest bidder

1 or upon sealed bids as determined by the board of directors. At the
2 time appointed, the board shall award the purchase of the bonds to
3 the highest responsible bidder, but shall reserve and always have
4 the right to reject any and all bids, but ~~said~~ the board shall in no
5 event sell any of ~~said~~ such bonds for less than par with accrued
6 interest.

7 SECTION 39. AMENDATORY 19 O.S. 2021, Section 901.42, is
8 amended to read as follows:

9 Section 901.42. The board shall hold a public hearing on the
10 proposed budget no later than fifteen (15) days prior to the
11 beginning of the budget year. Notice of the date, time, and place
12 of the hearing, together with the proposed budget summaries, shall
13 be published in a newspaper of general circulation in the district
14 or on an Internet website for official publications maintained by
15 the county where the district is located not less than five (5) days
16 before the date of the hearing. Affidavit and proof of publication
17 shall be attached to the budget when filed with the county clerk and
18 State Auditor and Inspector. The district shall make available a
19 sufficient number of copies of the proposed budgets as the board
20 shall determine and have them available for review or for
21 distribution or sale at the office of the district. At the public
22 hearing on the budgets, any person may present to the board
23 comments, recommendations, or information on any part of the
24 proposed budget.

SECTION 40. AMENDATORY 19 O.S. 2021, Section 902.3, is amended to read as follows:

Section 902.3. A. The petition shall set forth and particularly describe the proposed boundaries of such district and shall be accompanied by a map of such proposed district. The petitioners shall accompany such petition with a cash deposit, the amount of which shall be approved by the board of county commissioners. The cash shall be deposited with the county treasurer in a special fund which shall be used for the purposes of defraying the costs of the publications and of the election for the organization of the district. Any unused portion of the amount deposited shall be refunded to the petitioners upon request.

B. The petition shall be filed with the county clerk of such county who shall present it to the board of county commissioners at their next regular or special meeting. Upon the presentation of the petition, the board of county commissioners shall set the petition for hearing at a time not less than twenty (20) days nor more than forty (40) days from the date of presentation and shall direct the county clerk to give notice of the hearing by publication in a newspaper of general circulation in the county in which the proposed district is located or on an Internet website for official publications maintained by the county in which the proposed district is located. The notice shall be published one (1) day a week for two (2) consecutive weeks preceding the date of such hearing. The

1 notice shall describe the boundaries of the proposed district, shall
2 state the time and place of the hearing, and shall state that any
3 person may appear and protest the organization of the district or
4 the proposed boundaries of the district.

5 C. The board of county commissioners shall hold the hearing
6 described in the notice, and it shall have jurisdiction to hear and
7 determine all protests to the creation of such district and all
8 matters pertaining to the same. It may amend the plan of the
9 district by excluding from within its boundaries any lands which it
10 may deem will not be benefited by the formation of such district, or
11 by including other lands as a part thereof upon application of the
12 owners of such land. However, it shall not exclude from such
13 district any lands which are completely surrounded by lands which
14 are included in the proposed district.

15 D. At the conclusion of the hearing, the board of county
16 commissioners shall make an order determining the boundaries of the
17 proposed district, particularly describing them, and shall determine
18 whether the formation of such district will be conducive to the
19 improvement of safe travel in the incorporated area. If the board
20 determines that the district will be conducive to safe travel in the
21 area incorporated in the district and will be in the best interests
22 of the people residing or owning real property in the district, then
23 the board may give the proposed district a name and call an election
24 of the registered voters in the territory comprising such proposed

1 district, or if there are no registered voters in the territory
2 comprising the proposed district, call an election of the owners of
3 real property in the territory comprising the proposed district who
4 are registered voters, on the question of whether the district shall
5 be organized. In proclaiming the election, the board of county
6 commissioners shall provide descriptions of the boundaries of the
7 proposed district and maps of the proposed district in sufficient
8 quantities to provide one for each polling place to be open during
9 the election.

10 SECTION 41. AMENDATORY 19 O.S. 2021, Section 902.4, is
11 amended to read as follows:

12 Section 902.4. The county clerk shall cause notice of the
13 election to be given one (1) day a week for two (2) consecutive
14 weeks by publication in a newspaper of general circulation in the
15 territory comprising the proposed district or on an Internet website
16 maintained by the county where the proposed district is located.

17 The notice shall state the time and place of holding the election
18 and set forth the description of the boundaries of the proposed
19 district and its general purpose and intention. All persons who are
20 residents of the proposed district and who are registered voters in
21 their respective precincts shall be qualified to vote on the
22 proposition. If there are no persons who are residents of the
23 proposed district, all persons owning real property within the
24

1 proposed district who are registered voters shall be qualified to
2 vote on the proposition.

3 SECTION 42. AMENDATORY 19 O.S. 2021, Section 902.12, is
4 amended to read as follows:

5 Section 902.12. A. When the board of directors shall have
6 estimated the cost of purchases and construction work, it shall call
7 an election at which shall be submitted to the registered voters of
8 the district, or, if there are no registered voters of the district,
9 the owners of real property in the district who are registered
10 voters, the question of whether the bonds of the district shall be
11 issued in the amount so determined. However, the bonds shall not be
12 issued for more than the actual estimated cost of such purchase and
13 construction.

14 B. The resolution of the board calling such election shall
15 divide the district into voting precincts of convenient size and a
16 map thereof shall be filed with the district secretary. The
17 precincts so formed may be changed by the board any time thereafter,
18 except that no change shall be made within thirty (30) days next
19 preceding any election. The resolution shall appoint for each
20 precinct, from the owners of real property in and residents of the
21 district who are registered voters, or if there are no residents of
22 the district, the owners of real property in the district who are
23 registered voters, one clerk and two judges, who shall constitute a
24 board of election for the precinct. If the members appointed do not

1 attend at the opening of the polls on the morning of the election,
2 the board may appoint other owners of real property in and residents
3 of the district who are registered voters, or if there are no
4 residents of the district, owners of real property in the district
5 who are registered voters, to supply the place or places of those
6 absent. The resolution shall designate the date, hour and place in
7 the precincts where the election will be held.

8 C. Notice of the election shall be given by publication in some
9 newspaper of general circulation in the county in which the district
10 is located or by weekly publication on an Internet website for
11 official publications maintained by the county in which the district
12 is located once a week for three (3) consecutive weeks next
13 preceding the date of the election, and by posting the notice in
14 three public places in each election precinct, as established by the
15 board of directors, for at least twenty (20) days prior to the date
16 of the election.

17 The notice shall specify:

- 18 1. The date of the election;
- 19 2. The location of the polling places;
- 20 3. The time that the polls will open and close; and
- 21 4. The amount of bonds proposed to be issued.

22 D. One of the judges of each precinct shall be chairman of the
23 election board of the precinct and may administer all oaths required
24 in the progress of the election, and appoint another judge or clerk,

1 if during the progress of the election any judge or clerk ceases to
2 act.

3 E. At the election, the ballots shall contain the words:
4 "Bonds - Yes", and "Bonds - No", or words equivalent thereto.

5 F. The election shall be held as nearly as may be in conformity
6 with the provisions governing the election for the formation of the
7 district. However, no county election board nor precinct election
8 board shall be involved in conducting the election. No
9 informalities in conducting the election shall invalidate the
10 election if the election shall have been otherwise fairly conducted.

11 G. The board of directors shall meet as soon as practicable
12 after the election and canvass the returns. If a majority of the
13 ballots cast are "Bonds - Yes", the board shall cause negotiable
14 bonds in the amount to be issued.

15 SECTION 43. AMENDATORY 19 O.S. 2021, Section 902.14, is
16 amended to read as follows:

17 Section 902.14. The board shall sell such bonds from time to
18 time in such quantities as may be necessary and most advantageous to
19 raise the money for the construction of the proposed work, the
20 acquisition of property and rights and otherwise to fully carry out
21 the objects and purposes of the Oklahoma Rural Road Improvement
22 District Act. Before making any sale of bonds the board shall, at a
23 meeting, by resolution, declare its intention to sell a specified
24 amount of the bonds and the day and hour and place of such sale and

1 shall cause such resolution to be entered in the minutes and notice
2 of the sale to be given by publication ~~thereof~~ of such at least ~~ten~~
3 ~~(10) days~~ once weekly for two issues published a week apart in some
4 newspaper of ~~said~~ the county if published in a daily newspaper or
5 two (2) weeks if published in a weekly newspaper, or ~~said~~ such
6 notice may be published ~~in two issues of a daily newspaper provided~~
7 ~~they are published a week apart~~ once weekly for two (2) consecutive
8 weeks on an Internet website for official publications maintained by
9 the county. ~~Said~~ Such bonds may be sold either at public auction
10 for cash to the highest bidder or upon sealed bids as determined by
11 the board of directors. At the time appointed, the board shall
12 award the purchase of the bonds to the highest responsible bidder,
13 but shall reserve and always have the right to reject any and all
14 bids, but ~~said~~ the board shall in no event sell any of ~~said~~ such
15 bonds for less than par with accrued interest.

16 SECTION 44. AMENDATORY 19 O.S. 2021, Section 902.21, is
17 amended to read as follows:

18 Section 902.21. A. Directors of a rural road improvement
19 district shall be the owners of real property in and residents of
20 the district or, if there are no residents of the district, the
21 owners of real property in the district. At the time of making its
22 order organizing the district, the board of county commissioners
23 shall set a first meeting of property owners of the district and
24 direct the manner of giving notice by publication thereof. The

1 owners of property within the district present at such meeting shall
2 elect nine (9) directors who shall hold their office until the
3 second Saturday in January of each even-numbered year, at which time
4 their successors shall be elected. The property owners present at
5 the first meeting shall adopt the bylaws of the district.

6 B. Subsequent elections for directors of the district may be
7 held at a mass meeting or convention of the owners of real property
8 in and residents of the district, or if there are no residents of
9 the district, the owners of real property in the district, who are
10 qualified to vote. The voting shall be by secret ballot. At the
11 first regular election after organization of the district called for
12 the purpose of electing members of the board of directors, the three
13 qualified persons receiving the highest number of votes for member
14 of board of directors of the district shall hold their respective
15 offices for a term of six (6) years. The three qualified persons
16 receiving the next highest number of votes shall be elected for four
17 (4) years, and the three qualified persons having the next highest
18 number of votes shall be elected for two (2) years. Each two (2)
19 years thereafter, there shall be elected for a term of six (6) years
20 three members of the board of directors. Notice of the mass meeting
21 or convention called for the purpose of electing directors of a
22 rural road improvement district shall be given by publishing notice
23 of the meeting stating the time, place, and agenda in a newspaper of
24 general circulation in the county in which such district is located

1 or on an Internet website for official publications maintained by
2 the county in which such district is located once a week for three
3 (3) consecutive weeks next preceding the date of the election, and
4 by posting the notice in three public places in the district for at
5 least twenty (20) days prior to the date of the election. The
6 notice shall list the offices to be filled and the questions to be
7 voted on, if any.

8 SECTION 45. AMENDATORY 19 O.S. 2021, Section 904.1, is
9 amended to read as follows:

10 Section 904.1. A. The board of county commissioners of any
11 county, if the board determines that such would be conducive to the
12 promotion and preservation of the public safety of the county, may
13 call an election at which shall be submitted to the qualified voters
14 of the county the question of whether to create a county jail trust
15 authority.

16 B. Notice of the election shall be given by publication in some
17 newspaper of general circulation in the county or on an Internet
18 website for official publications maintained by the county once a
19 week for two (2) consecutive weeks next preceding the date of the
20 election. The notice shall specify the date of the election. The
21 election shall be conducted in accordance with the general election
22 laws of this state. If a majority of the qualified voters of the
23 county voting on the question at an election called for such purpose
24

1 by the board of county commissioners approve, the county jail trust
2 authority shall be created.

3 SECTION 46. AMENDATORY 19 O.S. 2021, Section 956, is
4 amended to read as follows:

5 Section 956. A. No member of a county retirement system shall
6 be eligible for retirement benefits under Section 951 et seq. of
7 this title until such member:

8 1. Has attained the age of sixty-two (62) years and shall have
9 served for a period of at least fifteen (15) years with ~~said~~ the
10 county;

11 2. Has attained the age of fifty-five (55) years and shall have
12 served for a period of at least thirty (30) years with ~~said~~ the
13 county; or

14 3. Has attained the age at which the sum of the employee's age
15 and number of years of service with the county total eighty (80).

16 B. To be eligible for retirement benefits the employee's
17 service with the county shall have ceased. Provided, the board of
18 trustees and the board of county commissioners, by resolution, may
19 allow retirees to return to work on a part-time basis after the
20 first month of retirement and continue to be eligible for their
21 retirement benefits. Provided, that any county employee who shall
22 have completed fifteen (15) years of service as such county
23 employee, and who, at the time of completing such fifteen (15) years
24 of service shall not have reached the age of sixty-two (62) years,

1 may then elect to retire, such retirement to become effective and
2 all retirement benefits to begin when such county employee shall
3 have attained the age of sixty-two (62) years, provided that such
4 election shall be in writing upon such form as the board of trustees
5 shall direct, and such election shall be signed by such employee and
6 filed with the board of trustees, and any funds paid into the
7 retirement system by such employee may not thereafter be withdrawn
8 by such employee. Provided, that when approved by the board of
9 trustees of the county retirement system and the board of county
10 commissioners of any county which has provided for a retirement fund
11 and system as authorized under the provisions of Section 951 of this
12 title, the board of trustees may lower the mandatory fifteen-year
13 requirement to not less than five (5) years by a resolution if the
14 following has occurred:

15 1. Prior to such action, an actuarial report on the system
16 shall be made by an independent professional actuary qualified as an
17 "Enrolled actuary" as defined by the Employee Retirement Income
18 Security Act (ERISA) of 1974, which report shall determine and
19 declare whether the reduction of the mandatory service requirement
20 would result in any additional unfunded or accrued liabilities and,
21 if so, the amount required to make the retirement system actuarially
22 sound expressed in dollars and in percent of the gross payroll-;

23 2. Such report shall be filed with the board of trustees and
24 with the board of county commissioners and notice of the receipt and
25

1 filing of such report be given by the board of county commissioners
2 by publishing notice ~~thereof~~ of such in a newspaper of general
3 circulation in or on an Internet website for official publications
4 maintained by the county. Such report shall be a public document
5 subject to examination by any interested person. Any member of the
6 retirement system or any citizen of the county may, within thirty
7 (30) days from the date of such publication, file a petition in the
8 district court of the county in which the retirement system is
9 located to challenge the validity and accuracy of the actuarial
10 report or any other action taken in connection therewith, and the
11 court is hereby vested with jurisdiction to receive evidence and
12 enter a judgment affirming, modifying or rejecting the actuarial
13 report or any funding provisions, and such report shall be conformed
14 in accordance with any final judgment. The costs, including
15 attorney fees, if any, of such action shall be assessed by the court
16 as it may deem equitable irrespective of the form of the judgment-;

17 3. If the final report determines that additional funding shall
18 be required to implement any reduction of the mandatory service
19 requirement, then and in that event affirmative action by the board
20 of county commissioners, approved by the board of trustees,
21 providing for the funding of any such changed benefits in an amount
22 necessary to make ~~said~~ such system actuarially sound upon the
23 implementation of such change shall be established at or prior to
24

1 the effective date of such reduction in the mandatory service
2 requirement-;

3 4. If the report reveals no additional funding requirement,
4 then the board of county commissioners with the approval of the
5 board of trustees may lower the mandatory fifteen-year service
6 requirement as provided in this section without a corresponding or
7 concurrent funding resolution-;

8 5. It is further provided that if the mandatory service credit
9 is reduced to a period of time less than fifteen (15) years, then
10 and in that event the retirement benefits shall be correspondingly
11 reduced by at least an amount equal to six and two-thirds percent ($6\frac{2}{3}\%$) from that which would have been earned for fifteen (15) years'
12 service multiplied by the number of years of reduction in the
13 mandatory service except for those retirees who have eight (8)
14 years' service and are entitled to disability retirement. The
15 entitlement to disability retirement and the amount thereof shall
16 not be affected by this paragraph-; and

17 6. No person shall be entitled to receive the benefits of a
18 reduction in the mandatory service requirement who at the time of
19 such reduction is not then an employee of the county, has been
20 continuously employed by the county and a member of the county
21 retirement system for the twenty-four (24) months immediately
22 preceding the reduction in the mandatory service requirement or
23 shall have been an employee with twenty-four (24) months immediately
24

1 preceding the election by such employee to receive the benefit of
2 the reduced mandatory service requirement.

3 ~~Provided further, that, for~~ For the purposes of Section 951 et
4 seq. of this title and the eligibility of employees to participate
5 ~~therein~~ in such system, employees of levee districts shall be
6 considered county employees. Retirement benefits, disability
7 benefits, and benefits paid to the surviving spouse shall be
8 calculated on the average of the income of any three (3) years which
9 shall be the years of highest income for ~~said~~ such employee during
10 participation in ~~said~~ such retirement system.

11 C. Any member of the county retirement system covered by
12 Section 951 et seq. of this title who shall have completed eight (8)
13 years of employment with ~~said~~ the county and who, by reason of
14 disability resulting from the performance of his or her duties as
15 such employee of ~~said~~ the county, shall become disabled to such an
16 extent as to be unable to perform his or her duties as an employee
17 shall be entitled to disability retirement and to such benefits as
18 the board of trustees shall determine; provided, however, that the
19 board of trustees shall find that ~~said~~ such disability is total and
20 permanent, and resulted from the performance of his or her duty as
21 such employee of the county.

22 D. Any member of the county retirement system covered by
23 Section 951 et seq. of this title who has participated in the system
24 immediately preceding the time he or she is required, by Act of

1 Congress of the United States ~~and/or~~ or by order of the President of
2 the United States, or volunteers to leave the employment of the
3 county to enter the military service of the United States government
4 shall receive credit, for the purposes of Section 951 et seq. of
5 this title, for all actual time so served in full-time military
6 service, to the extent required by Internal Revenue Code Section
7 414(u) and the Uniformed Services Employment and Reemployment Rights
8 Act of 1994. Provided further, that if any county employee who
9 shall have completed at least fifteen (15) years of service to any
10 county covered by Section 951 et seq. of this title and who has not
11 yet reached the age of retirement shall die, then, and in such
12 event, the surviving spouse of ~~said~~ such county employee shall
13 receive retirement benefits in the amount of sixty-six and two-
14 thirds percent (66 2/3%) of whatever benefits would otherwise be
15 received by ~~said~~ such county employee under Section 951 et seq. of
16 this title at the age of sixty-two (62) years, such retirement
17 benefits to the surviving spouse to begin on the date ~~said~~ such
18 deceased county employee would have reached the age of sixty-two
19 (62) years.

20 ~~Provided further, that if~~ E. 1. If any county employee
21 receiving or eligible to receive retirement benefits pursuant to the
22 provisions of Section 951 et seq. of this title shall die, then, and
23 in such event, the surviving spouse of ~~said~~ such person shall
24 receive retirement benefits in the amount of sixty-six and two-

1 thirds percent (66 2/3%) of whatever benefits the deceased was
2 receiving or was entitled to receive for the remainder of the
3 natural life of ~~said~~ such surviving spouse. This provision shall
4 apply to anyone who has qualified for retirement, even though they
5 may not have retired or are deceased. ~~Said~~ Such provision also
6 shall include any employees who have retired after January 1, 1970,
7 and later shall become deceased, then in such event the surviving
8 spouse shall receive sixty-six and two-thirds percent (66 2/3%).
9 This shall not apply to persons who have retired prior to January 1,
10 1970, or their spouses.

11 ~~Provided further, that the~~ 2. The board of trustees and the
12 board of county commissioners may elect to amend the surviving
13 spouse benefit provision to increase the surviving spouse retirement
14 benefit to as much as one hundred percent (100%).

15 ~~Provided further, that the~~ F. The board of trustees and the
16 board of county commissioners may elect to amend the benefit
17 provisions to allow any vested employee who is otherwise not
18 eligible to retire because such employee has not satisfied any of
19 the age requirements the option of retiring as early as age fifty-
20 five (55). However, such employee shall have met the minimum
21 service requirements approved by the board of trustees of the county
22 retirement system and the board of county commissioners. If any
23 employee elects such an option, the employee shall receive an
24 actuarially reduced benefit.

SECTION 47. AMENDATORY 19 O.S. 2021, Section 1205, is amended to read as follows:

Section 1205. A. Whenever a petition, as provided in Section 1204 of this title, is filed with the county clerk, and then verified by the county election board, the county commissioners shall enter an order setting a public hearing on the petition for a day certain and directing the county clerk to give notice of the hearing by ~~legal~~ publication for two (2) consecutive weeks in a newspaper published in each county containing any area embraced within the boundaries of the proposed district, or on an Internet website for official publications maintained by such counties. Such newspapers shall have a general circulation in the county of publication. ~~Provided, however, if~~ If there is a county in which there is no newspaper of general circulation published and no Internet website for official publications is maintained by such county, notice of the hearing shall be given by posting in five (5) public places within the county, one of which shall be the county courthouse.

B. Notice shall contain:

1. A brief and concise statement describing the purpose of the hearing;
2. A description of the area to be embraced within the district;

1 3. A notice to all persons residing, and incorporated
2 municipalities, within the proposed district that they may appear
3 upon the date and at the time and place of the hearing to show
4 cause, if any, why the petition should not be granted; and

5 4. A notice to all residents of the proposed district that, if
6 the district shall be ordered created, immediately following the
7 entry of the order creating the district an organizational meeting
8 to elect a board of directors and officers and to adopt bylaws will
9 be held.

10 C. The county clerk shall, at least ten (10) days before the
11 date fixed for the hearing, give or send notice ~~thereof~~ of the
12 hearing to each of the petitioners.

13 SECTION 48. AMENDATORY 19 O.S. 2021, Section 1234, is
14 amended to read as follows:

15 Section 1234. A. Any county creating a road improvement
16 district pursuant to the provisions of Sections 1230 through 1262 of
17 this title, except as provided for in Section 1236 of this title,
18 shall provide notice to the affected record title holders of private
19 property and an opportunity to protest against ~~said~~ such
20 improvements. Any number of roads, streets, avenues, lanes, alleys,
21 or other public places, or parts ~~thereof~~ of such, to be improved may
22 be included in one notice. Any protest or objection shall be made
23 and considered separately as to each road, street, avenue, lane,
24 alley, or other public place, or parts ~~thereof~~ of such. For

1 purposes of protest in accordance with this section, disconnected
2 parts of the same street shall be treated as separate streets.

3 B. Upon the filing of ~~said~~ such plans, plat, typical section,
4 and preliminary estimate of the cost of such work or improvements
5 with the county clerk, the board of county commissioners shall
6 examine the same and, if found satisfactory, shall by resolution
7 adopt and approve the same and declare the improvement necessary to
8 be done. ~~Said~~ Such resolution shall be published in six consecutive
9 issues of a daily newspaper ~~or~~, for two consecutive issues of a
10 weekly newspaper published in the county and having a general
11 circulation within the county, or on an Internet website for
12 official publications maintained by the county once weekly for two
13 (2) consecutive weeks. The resolution shall provide that the record
14 title holders of more than forty percent (40%) of the area of land
15 liable to assessment to pay for the improvement of any road, street,
16 avenue, lane, alley, or other public place, or part ~~thereof~~ of such,
17 choosing to protest such road improvement shall file with the county
18 clerk ~~of said county~~ their protest in writing against the
19 improvement within fifteen (15) days after the last publication of
20 the resolution. If such protest is not filed within the specified
21 period, the county shall have the power to cause such improvements
22 to be made and to contract for such improvements and to levy
23 assessments for the payment of such improvements. Any number of
24 roads, streets, avenues, lanes, alleys, or other public places, or

1 parts ~~thereof~~ of such, to be improved may be included in one
2 resolution. After any road, street, avenue, lane, alley, or other
3 public place, or part ~~thereof~~ of such, has been protested by the
4 record title holders of more than forty percent (40%) of the land
5 liable to assessment for such improvement, the board of county
6 commissioners ~~of said county~~ shall not include the same in
7 proceedings pursuant to the provisions of Sections 1230 through 1262
8 of this title for a period of six (6) months except upon petitions
9 as provided by Section 1236 of this title.

10 C. If sufficient protests are filed as to any one or more of
11 such roads, streets, avenues, lanes, alleys, or other public places,
12 or parts ~~thereof~~ of such, the same shall be eliminated from ~~said~~
13 such proceedings, but the other roads, streets, avenues, lanes,
14 alleys, or other public places, or parts ~~thereof~~ of such, as to
15 which sufficient protests have not been filed shall not be affected
16 ~~thereby~~. The provisions of this subsection shall not apply to any
17 development pursuant to the provisions of Section 1236 of this
18 title.

19 D. Any person, firm, corporation, administrator, or guardian
20 holding the title to ~~said~~ such lands liable to assessment may enter
21 a protest or objection.

22 E. The finding of the board as to the sufficiency or
23 insufficiency of the protest shall be conclusive and binding for all
24 purposes and against all persons. The board shall have the power to
25

1 have hearings on ~~said~~ such protest and compel the attendance of
2 witnesses under oath to determine the sufficiency of ~~said~~ such
3 protest. No action or suit to question the findings of the board on
4 the sufficiency of ~~said~~ such protests shall be commenced later than
5 fifteen (15) days after such finding. Not less than ten (10) days
6 before the hearing the county clerk shall notify each record title
7 holder of lots or tracts of land within ~~said~~ the district as shown
8 by the current ownership rolls prepared and certified by the county
9 clerk within sixty (60) days last preceding the date of the
10 notification in the following manner:

11 1. By mailing a postal card directly to ~~said~~ the record title
12 holder at his or her last-known address as shown by the ownership
13 roll, notifying ~~said~~ such record title holder of the initiation of
14 proceedings and advising him or her that ~~his~~ their property will be
15 liable to assessment and referring him or her to the issues of the
16 newspaper or website in which the resolution is or will be
17 published. If titles to several tracts appear to be held by the
18 same person, all may be included in the same notification; or

19 2. In lieu of the mailing of a postal card, the county clerk
20 may mail to each record title holder a copy of the newspaper
21 publication or resolution.

22 Proof of the notification given shall be made by certificate of the
23 clerk which shall be filed in his or her office. Failure of any one
24 of ~~said~~ the record title holders to receive ~~said~~ the notification

1 shall not invalidate any of the proceedings made pursuant to the
2 provisions of this section.

3 SECTION 49. AMENDATORY 19 O.S. 2021, Section 1242, is
4 amended to read as follows:

5 Section 1242. When the report required pursuant to the
6 provisions of Section 1241 of this title has been returned, the
7 board of county commissioners shall appoint a time for holding a
8 hearing to hear any complaints or objections that may be made
9 concerning the appraisalment and apportionment as to any of such lots
10 or tracts of land. Notice of such hearing shall be published by the
11 county clerk in six consecutive issues of a daily newspaper ~~or~~, for
12 two consecutive issues of a weekly newspaper of general circulation
13 published in ~~said~~ the county, or for two (2) consecutive weeks on an
14 Internet website for official publications maintained by the county.

15 The time fixed for ~~said~~ such hearing shall be not less than five (5)
16 nor more than ten (10) days from the last publication. Not less
17 than ten (10) days before ~~said~~ such hearing the clerk shall notify
18 each listed record title holder of lots or tracts of land within
19 ~~said~~ the district as shown by the current ownership rolls in the
20 county treasurer's office in the manner provided pursuant to the
21 provisions of Section 1234 of this title.

22 SECTION 50. AMENDATORY 19 O.S. 2021, Section 1250, is
23 amended to read as follows:
24

1 Section 1250. The assessments provided for and levied pursuant
2 to the provisions of Sections 1230 through 1262 of this title shall
3 be payable as the installments become due, together with the
4 interest on ~~said~~ such installments, to the county clerk who shall
5 give proper receipts for such payments and credit the same upon the
6 road assessment record. It shall be the duty of the county clerk to
7 keep an accurate account of all such collections made by the clerk
8 and to pay to the county treasurer daily the amounts of such
9 assessments collected by the clerk. The amounts so collected and
10 paid to the county treasurer shall constitute a separate, special
11 fund to be used and applied to the payment of such bonds and the
12 interest thereon, as provided by Sections 1257 through 1260 of this
13 title. It shall be the duty of the county clerk, not less than
14 thirty (30) days and not more than forty (40) days before the
15 maturity of any installment of such assessments, to publish in two
16 successive issues of a daily newspaper or in one issue of a weekly
17 newspaper, published in the county and of general circulation in
18 ~~said~~ the county, or on an Internet website for official publications
19 maintained by the county, a notice advising the record title holder
20 of the land affected by such assessment of the date when such
21 installment and interest will be due, and designating the road,
22 street, streets, or public places, or parts ~~thereof~~ of such, for the
23 improvement of which such assessments have been levied, and that
24 unless such assessments shall be promptly paid, ~~said~~ such

1 installment and interest shall bear interest at the rate of fifteen
2 percent (15%) per annum until paid, and proceedings taken according
3 to law to collect ~~said~~ such installment and interest. It shall also
4 be the duty of the county clerk, not less than thirty (30) days
5 before the maturity of any installment of such assessments, to send
6 a notice by mail advising the record titleholder of the land
7 affected by such assessment of the date when such installment and
8 interest will be due, and designating the road, street, streets, or
9 public places, or parts ~~thereof~~ of such, for the improvement of
10 which such assessments have been levied, and that unless such
11 assessments shall be promptly paid, ~~said~~ such installment and
12 interest shall bear interest at the rate of fifteen percent (15%)
13 per annum until paid, and proceedings taken according to law to
14 collect ~~said~~ such installment and interest. Failure of the owner to
15 receive any notice shall not invalidate any of the proceedings
16 authorized in this title and shall not invalidate any installment or
17 interest that may be due. It shall be the duty of the county clerk,
18 promptly after the date of maturity of any such installment and
19 interest and on or before the fifteenth day of September in each
20 year, to certify such installment and interest due to the county
21 treasurer of the county in which the improvement district is
22 located, which installment and interest shall be placed by ~~said~~ the
23 county treasurer upon the November delinquent tax list of the same
24 year prepared by ~~the treasurer of said county~~ such and collected as

1 other delinquent taxes are collected. It shall be the duty of the
2 county treasurer to collect such installments of assessment,
3 together with interest and penalty, so certified to the treasurer by
4 the county clerk, as provided for in this section, but any taxpayer
5 shall have the right to pay his or her ad valorem taxes to the
6 county treasurer regardless of the delinquency of such assessments.
7 Within thirty (30) days from the receipt of such delinquent
8 assessments, interest and penalty collected by the county treasurer
9 shall be disbursed in accordance with the provisions of Sections
10 1230 through 1262 of this title. Failure of the county clerk to
11 publish notice of the maturing of any installment and interest shall
12 in no way affect the validity of the proceedings to collect such
13 installment and interest pursuant to the provisions of this section.
14 All payments to the county treasurer on account of such assessments
15 shall be certified by the treasurer to the county clerk to be
16 credited on the road assessment record.

17 SECTION 51. AMENDATORY 19 O.S. 2021, Section 1264, is
18 amended to read as follows:

19 Section 1264. Upon the filing of a petition with the board of
20 county commissioners for a change in boundaries of any road
21 improvement district, signed by a majority of the assessed members
22 of the existing road improvement district, the board of county
23 commissioners shall cause notice to be published one time in a
24 newspaper printed and published in the county and of general

1 circulation in the area sought to be annexed, or on an Internet
2 website for official publications maintained by the county, at least
3 ten (10) days before the time at which such petition will be heard.
4 Such notice shall state the time and place when and where the
5 petition will be heard by the board of county commissioners, a brief
6 substance of the petition and that all persons interested may appear
7 and be heard. The board of county commissioners shall have
8 exclusive jurisdiction to hear and determine all contests and
9 objections pertaining to such annexation. At such hearing the board
10 of county commissioners shall also determine whether or not the
11 annexation of such area to such road improvement district will be to
12 the best interests of the residents of the area affected, or
13 beneficial to the public health and welfare of ~~said~~ such area as now
14 exists, or to be developed, and if ~~said~~ such board of county
15 commissioners determines that it will, then the board of county
16 commissioners shall make an order annexing such area to ~~said~~ such
17 road improvement district, and such territory for all purposes shall
18 thereafter be a part of the road improvement district. The annexed
19 territory shall assume its proportion of all legal indebtedness
20 outstanding against the original road improvement district,
21 including bonded indebtedness.

22 SECTION 52. AMENDATORY 19 O.S. 2021, Section 1276, is
23 amended to read as follows:
24

1 Section 1276. A. Upon the adoption of a resolution by a
2 majority of the board of county commissioners or upon a petition to
3 the board of county commissioners signed by twenty percent (20%) of
4 the qualified voters of the county as determined by the last general
5 election, the board of county commissioners shall by resolution call
6 an election for the purpose of issuing bonds as provided in Section
7 ± 1275 of this ~~act~~ title.

8 B. The board of county commissioners shall give notice of ~~said~~
9 such election by publication once ~~a week~~ weekly for two (2)
10 consecutive weeks in a daily or weekly newspaper of general
11 circulation published in the county, or on an Internet website for
12 official publications maintained by the county. If there is no
13 daily or weekly newspaper published in such county, then notice
14 shall be given by publication in the manner provided for in this
15 section in a newspaper of general circulation in such county.

16 C. The resolution calling for the election and the notice shall
17 contain:

18 1. The amount of bonds to be issued;

19 2. The time of holding ~~said~~ such election, which shall not be
20 less than thirty (30) days from the first publication of any notice;
21 and

22 3. The purpose for which the facilities or reservoirs are to be
23 used.
24
25

1 D. Printed ballots stating "For Bonds" and "Against Bonds"
2 shall be cast at the election.

3 SECTION 53. AMENDATORY 19 O.S. 2021, Section 1412, is
4 amended to read as follows:

5 Section 1412. The county budget board shall hold a public
6 hearing on the proposed budget no later than fifteen (15) days prior
7 to the beginning of the budget year. Notice of the date, time, and
8 place of the hearing, together with the proposed budget summaries,
9 shall be published on the county's website and in a newspaper of
10 general circulation in the county or an Internet website for
11 official publications maintained by the county, not less than five
12 (5) days before the date of the hearing. Affidavit and proof of
13 publication shall be attached to the budget when filed with the
14 county excise board and State Auditor and Inspector. The county
15 clerk shall make available a sufficient number of copies of the
16 proposed budgets as the county budget board shall determine and have
17 them available for review or for distribution or sale at the office
18 of the county clerk. At the public hearing on the budgets, any
19 person may present to the county budget board comments,
20 recommendations, or information on any part of the proposed budget.

21 SECTION 54. AMENDATORY 19 O.S. 2021, Section 1505, as
22 last amended by Section 2, Chapter 85, O.S.L. 2025 (19 O.S. Supp.
23 2025, Section 1505), is amended to read as follows:
24

1 Section 1505. The following procedures shall be used by
2 counties for the requisition, purchase, lease-purchase, rental, and
3 receipt of supplies, materials, road and bridge construction
4 services, equipment, and other services, except for professional
5 services as defined in Section 803 of Title 18 of the Oklahoma
6 Statutes, for the maintenance, operation, and capital expenditures
7 of county government unless otherwise provided for by law.

8 A. The procedure for requisitioning items for county offices
9 shall be as follows:

10 1. The requesting department shall prepare a requisition form
11 in triplicate. The requisition shall contain any specifications for
12 an item as deemed necessary by the requesting department. The form
13 shall be prescribed by the State Auditor and Inspector;

14 2. The requesting department shall retain a copy of the
15 requisition and forward the original requisition and a copy to the
16 county purchasing agent; and

17 3. Upon receipt of the requisition, the county purchasing
18 agent, within two (2) working days, shall begin the bidding and
19 purchasing process as provided for in this section. Nothing in this
20 section shall prohibit the transfer of supplies, materials, or
21 equipment between county departments upon a written agreement
22 between county officers.
23
24
25

1 B. The bid procedure for selecting a vendor for the purchase,
2 lease-purchase, or rental of supplies, materials, equipment, and
3 services used by a county shall be as follows:

4 1. The county purchasing agent shall request written
5 recommendations from all county officers pertaining to needed or
6 commonly used supplies, materials, road and bridge construction
7 services, equipment, and services. From such recommendations and
8 available requisition, purchase, or inventory records, the county
9 purchasing agent shall prepare a list of items needed or commonly
10 used by county officers. The county purchasing agent shall request
11 from the Purchasing Division or from the Information Services
12 Division in the case of information technology and telecommunication
13 goods and services of the Office of Management and Enterprise
14 Services all contracts quoting the price the state is paying for the
15 items. The county purchasing agent shall either request the
16 Purchasing Division or the Information Services Division of the
17 Office of Management and Enterprise Services, as applicable, to make
18 the purchase for the county or the county purchasing agent shall
19 solicit bids for unit prices on the items for periods of not to
20 exceed twelve (12) months in the manner described in paragraph 2 of
21 this subsection. If the county purchasing agent receives a
22 requisition for an item for which the county purchasing agent does
23 not have a current bid, the county purchasing agent shall request
24 from the Purchasing Division or the Information Services Division of

1 the Office of Management and Enterprise Services, as applicable, all
2 contracts quoting the price the state is paying for the item. The
3 county purchasing agent shall either request the Purchasing Division
4 or the Information Services Division of the Office of Management and
5 Enterprise Services, as applicable, to make the purchase for the
6 county or the county purchasing agent shall solicit bids in the
7 manner described in paragraph 2 of this subsection. Nothing in this
8 paragraph shall prohibit bids from being taken on an item currently
9 on a twelve-month bid list, at any time deemed necessary by the
10 county purchasing agent. Whenever the county purchasing agent deems
11 it necessary to take a bid on an item currently on a twelve-month
12 bid list, the reason for the bid shall be entered into the minutes
13 of the board of county commissioners;

14 2. Bids shall be solicited by mailing or emailing a notice to
15 all persons or firms who have made a written request of the county
16 purchasing agent that they be notified of such bid solicitation and
17 to all other persons or firms who might reasonably be expected to
18 submit bids. Notice of solicitation of bids shall also be published
19 one time in a newspaper of general circulation in the county or on
20 an Internet website for official publications maintained by the
21 county. Notices shall be mailed and published at least ten (10)
22 days prior to the date on which the bids are opened. Proof of the
23 mailing or emailing shall be made by the affidavit of the person
24 mailing or emailing the request for bids and shall be made a part of

1 the official records of the county purchasing agent. The notice
2 shall specify whether the county will consider written bids,
3 electronic bids, or both; the decision to exclusively consider
4 either written bids or electronic bids shall be determined pursuant
5 to an affirmative vote of the board of county commissioners.

6 Whenever any prospective supplier or vendor dealing in or listing
7 for sale any particular item or article required to be purchased or
8 acquired by sealed bids fails to enter or offer a sealed bid for
9 three successive bid solicitations, the name of the supplier or
10 vendor may be dropped from the mailing lists of the board of county
11 commissioners;

12 3. The sealed bids received from vendors and the state contract
13 price received from the applicable division of the Office of
14 Management and Enterprise Services shall be given to the county
15 clerk by the county purchasing agent. The county clerk shall
16 forward the sealed bids and state contract price, if any, to the
17 board of county commissioners;

18 4. The board of county commissioners, in an open meeting, shall
19 open the sealed bids and compare them to the state contract price.
20 The board of county commissioners shall select the lowest and best
21 bid based upon, if applicable, the availability of material and
22 transportation cost to the job site within thirty (30) days of the
23 meeting. For any special item not included on the list of needed or
24 commonly used items, the requisitioning official shall review the

1 bids and submit a written recommendation to the board before final
2 approval. The board of county commissioners shall keep a written
3 record of the meeting as required by law, and any time the lowest
4 bid was not considered to be the lowest and best bid, the reason for
5 such conclusion shall be recorded. Whenever the board of county
6 commissioners rejects the written recommendation of the
7 requisitioning official pertaining to a special item, the reasons
8 for the rejection shall be entered in their minutes and stated in a
9 letter to the requisitioning official and county purchasing agent;

10 5. The county purchasing agent shall notify the successful
11 bidders and shall maintain a copy of the notification. The county
12 purchasing agent shall prepare and maintain a vendors list
13 specifying the successful bidders and shall notify each county
14 officer of the list. The county purchasing agent may remove any
15 vendor from such list who refuses to provide goods or services as
16 provided by contract if the removal is authorized by the board of
17 county commissioners. The county purchasing agent may make
18 purchases from the remaining bidders for a price at or below the bid
19 price; and

20 6. When bids have been solicited as provided for by law and no
21 bids have been received, the procedure shall be as follows:

- 22 a. the county purchasing agent shall determine if
23 potential vendors are willing to commit to a firm
24 price for a reduced period of time, and, if such is

1 the case, the bid procedure described in this
2 subsection shall be followed,

3 b. if vendors are not willing to commit to a firm price
4 for a reduced period, the purchasing agent shall
5 solicit and record at least three quotes of current
6 prices available to the county and authorize the
7 purchase of goods or services based on the lowest and
8 best quote as it becomes necessary to acquire such
9 goods or services. The quotes shall be recorded on a
10 form prescribed by the State Auditor and Inspector and
11 shall be attached to the purchase order and filed with
12 the county clerk's copy of the purchase order. Any
13 time the lowest quote was not considered to be the
14 lowest and best quote, the reason for this conclusion
15 shall be recorded by the county purchasing agent and
16 transmitted to the county clerk, or

17 c. if three quotes are not available, a memorandum to the
18 county clerk from the county purchasing agent shall
19 describe the basis upon which a purchase is
20 authorized. The memorandum shall state the reasons
21 why the price for such a purchase is the lowest and
22 best under the circumstances. The county clerk shall
23 then attach the memorandum to the county clerk's copy
24

1 of the purchase order and file both in the office of
2 the county clerk.

3 C. After selection of a vendor, the procedure for the purchase,
4 lease-purchase, or rental of supplies, materials, road and bridge
5 construction services, equipment, and services used by a county
6 shall be as follows:

7 1. The county purchasing agent shall prepare a purchase order
8 in quadruplicate and submit it with a copy of the requisition to the
9 county clerk;

10 2. The county clerk shall then encumber the amount stated on
11 the purchase order and assign a sequential number to the purchase
12 order;

13 3. If there is an unencumbered balance in the appropriation
14 made for that purpose by the county excise board, the county clerk
15 shall so certify in the following form:

16 "I hereby certify that the amount of this encumbrance has been
17 entered against the designated appropriation accounts and that this
18 encumbrance is within the authorized available balance of the
19 appropriation.

20 Dated this _____ day of _____, 20__.

21 _____
22 County Clerk/Deputy

23 of _____ County".
24
25

1 In instances where it is impossible to ascertain the exact amount of
2 the indebtedness sought to be incurred at the time of recording the
3 encumbrance, an estimated amount may be used. No purchase order
4 shall be valid unless signed by the county purchasing agent and
5 certified by the county clerk; and

6 4. The county clerk shall file the original purchase order and
7 return three copies to the county purchasing agent who shall file a
8 copy, retain a copy for the county road and bridge inventory officer
9 if the purchase order is for the purchase of equipment, supplies, or
10 materials for the construction or maintenance of roads and bridges,
11 and submit the other copy to the receiving officer of the requesting
12 department.

13 D. 1. The procedure for the purchase of supplies, materials,
14 equipment, and services at public auction or by sealed bid to be
15 used by a county shall be as follows:

16 a. the county purchasing agent shall prepare a purchase
17 order in quadruplicate and submit it with a copy of
18 the requisition to the county clerk,

19 b. the county clerk shall then encumber the amount stated
20 on the purchase order and assign a sequential number
21 to the purchase order,

22 c. if there is an unencumbered balance in the
23 appropriation made for that purpose by the county
24
25

1 excise board, the county clerk shall so certify in the
2 following form:

3 "I hereby certify that the amount of this encumbrance
4 has been entered against the designated appropriation
5 accounts and that this encumbrance is within the
6 authorized available balance of the appropriation.

7 Dated this _____ day of _____, 20__.

8 _____
9 County Clerk/Deputy

10 of _____ County".

11 In instances where it is impossible to ascertain the
12 exact amount of the indebtedness sought to be incurred
13 at the time of recording the encumbrance, an estimated
14 amount may be used. No purchase order shall be valid
15 unless signed by the county purchasing agent and
16 certified by the county clerk, and

- 17 d. the county clerk shall file the original purchase
18 order and return three copies to the county purchasing
19 agent who shall file a copy, retain a copy for the
20 county road and bridge inventory officer if the
21 purchase order is for the purchase of equipment,
22 supplies, or materials for the construction or
23 maintenance of roads and bridges, and submit the other
24

1 copy to the receiving officer of the requesting
2 department.

3 2. The procedure for the purchase of supplies, materials, and
4 equipment at a public auction when the purchase will be made with
5 the proceeds from the sale of county property at the same public
6 auction is as follows:

- 7 a. the purchasing agent shall cause such items being sold
8 to be appraised in the manner determined in Section
9 421.1 of this title,
- 10 b. the county purchasing agent shall prepare a purchase
11 order in quadruplicate and submit it with a copy of
12 the requisition to the county clerk,
- 13 c. the county clerk shall then encumber the amount of the
14 appraised value and any additional funds obligated by
15 the county on the purchase order and assign a
16 sequential number to the purchase order,
- 17 d. the county clerk shall certify that the amount of the
18 encumbrance is equal to the appraised value of the
19 item being sold plus any additional funds obligated by
20 the county. In effect, the recording of the
21 encumbrance is an estimate that is authorized by law.
22 No purchase order shall be valid unless signed by the
23 county purchasing agent and certified by the county
24 clerk,

1 e. the county clerk shall file the original purchase
2 order and return three copies to the county purchasing
3 agent who shall file a copy, retain a copy for the
4 county road and bridge inventory officer if the
5 purchase order is for the purchase of equipment,
6 supplies, or materials for the construction or
7 maintenance of roads and bridges, and submit the other
8 copy to the receiving officer of the requesting
9 department, and

10 f. a purchase shall not be bid until such time that the
11 appraised item or items are sold. Any item or items
12 purchased shall not exceed the appraised value plus
13 any additional funds obligated by the county or the
14 actual selling price of the item or items, whichever
15 is the lesser amount.

16 E. The procedure for the receipt of items shall be as follows:

17 1. A receiving officer for the requesting department shall be
18 responsible for receiving all items delivered to that department;

19 2. Upon the delivery of an item, the receiving officer shall
20 determine if a purchase order exists for the item being delivered;

21 3. If no such purchase order has been provided, the receiving
22 officer shall refuse delivery of the item;

23 4. If a purchase order is on file, the receiving officer shall
24 obtain a delivery ticket, bill of lading, or other delivery document

1 and compare it with the purchase order. If any item is back-
2 ordered, the back order and estimated date of delivery shall be
3 noted in the receiving report;

4 5. The receiving officer shall complete a receiving report in
5 quadruplicate which shall state the quantity and quality of goods
6 delivered. The receiving report form shall be prescribed by the
7 State Auditor and Inspector. The person delivering the goods shall
8 acknowledge the delivery by signature, noting the date and time;

9 6. The receiving officer shall file the original receiving
10 report and submit:

- 11 a. a copy of the purchase order and a copy of the
12 receiving report to the county purchasing agent, and
- 13 b. a copy of the receiving report with the delivery
14 documentation to the county clerk;

15 7. The county purchasing agent shall file a copy of the
16 purchase order and a copy of the receiving report;

17 8. Upon receipt of the original receiving report and the
18 delivery documentation, the county clerk shall maintain a file until
19 such time as an invoice is received from the vendor;

20 9. The invoice shall state the name and address of the vendor
21 and must be sufficiently itemized to clearly describe each item
22 purchased, the unit price when applicable, the number or volume of
23 each item purchased, the total price, the total purchase price, and
24 the date of the purchase;

1 10. Upon receipt of an invoice, the county clerk shall compare
2 the following documents:

- 3 a. requisition,
- 4 b. purchase order,
- 5 c. invoice with noncollusion affidavit as required by
6 law,
- 7 d. receiving report, and
- 8 e. delivery document.

9 The documents shall be available for public inspection during
10 regular business hours; and

11 11. If the documents conform as to the quantity and quality of
12 the items, the county clerk shall prepare a warrant for payment
13 according to procedures provided for by law.

14 F. The following procedures are for the processing of purchase
15 orders:

16 1. The purchasing agent shall be allowed up to three (3) days
17 to process purchase orders to be presented to the board of county
18 commissioners for consideration and payment. Nothing herein shall
19 prevent the purchasing agent from processing or the board of county
20 commissioners from consideration and payment of utilities, travel
21 claims, and payroll claims;

22 2. The board of county commissioners shall consider the
23 purchase orders so presented and act upon the purchase orders, by
24 allowing in full or in part or by holding for further information or
25

1 disallowing the same. The disposition of purchase orders shall be
2 indicated by the board of county commissioners, showing the amounts
3 allowed or disallowed, and shall be signed by at least two members
4 of the board of county commissioners. Any claim held over for
5 further information shall be acted upon by allowing or disallowing
6 same at any future meeting of the board held within seventy-five
7 (75) days from the date of filing of the purchase order. Any
8 purchase order not acted upon within the seventy-five (75) days from
9 the date of filing shall be deemed to have been disallowed, but such
10 disallowance shall not prevent the refiling of the purchase order at
11 the proper time; and

12 3. Whenever any allowance, either in whole or in part, is made
13 upon any purchase order presented to the board of county
14 commissioners and is accepted by the person making the claim, such
15 allowance shall be a full settlement of the entire purchase order
16 and provided that the cashing of warrant shall be considered as
17 acceptance by the claimant.

18 G. The procedure upon consumption or disposal of supplies,
19 materials, or equipment shall be as follows:

20 1. For consumable road or bridge items or materials, a
21 quarterly report of the road and bridge projects completed during
22 such period shall be prepared and kept on file by the consuming
23 department. The quarterly report may be prepared and kept
24 electronically by the consuming department. The report shall

1 contain a record of the date, the place, and the purpose for the use
2 of the road or bridge items or materials. For purposes of
3 identifying county bridges, the board of county commissioners shall
4 number each bridge subject to its jurisdiction; and

5 2. For disposal of all equipment and information technology and
6 telecommunication goods which originally cost more than Five Hundred
7 Dollars (\$500.00), resolution of disposal shall be submitted by the
8 officer on a form prescribed by the Office of the State Auditor and
9 Inspector to the board of county commissioners. The approval of the
10 resolution of disposal shall be entered into the minutes of the
11 board.

12 H. Inventory forms and reports shall be retained for not less
13 than two (2) years after all audit requirements for the state and
14 federal government have been fulfilled and after any pending
15 litigation involving the forms and reports has been resolved.

16 I. The procedures provided for in this section shall not apply
17 when a county officer certifies that an emergency exists requiring
18 an immediate expenditure of funds. Such an expenditure of funds
19 shall not exceed Five Thousand Dollars (\$5,000.00). The county
20 officer shall give the county purchasing agent a written explanation
21 of the emergency. The county purchasing agent shall attach the
22 written explanation to the purchase order. The purchases shall be
23 paid by attaching a properly itemized invoice, as described in this
24 section, to a purchase order which has been prepared by the county

1 purchasing agent and submitting them to the county clerk for filing,
2 encumbering, and consideration for payment by the board of county
3 commissioners.

4 J. The county purchasing agent may authorize county purchasing
5 officers to make acquisitions through the state purchase card
6 program as authorized by the State Purchasing Director in accordance
7 with Section 85.5 of Title 74 of the Oklahoma Statutes and defined
8 in Section 85.2 of Title 74 of the Oklahoma Statutes. A purchase
9 cardholder shall sign a purchase card agreement prior to becoming a
10 cardholder and attend purchase card procedure training as required
11 by the State Purchasing Director. Complete descriptions of
12 purchases made by county government entities shall be published as
13 warrants required to be published pursuant to Sections 444 and 445
14 of this title.

15 K. Nothing in this section shall prohibit counties from
16 providing material ~~and/or~~ or services bids on the twelve-month bid
17 list to all road and bridge projects and contracts. All non-road
18 and bridge related construction contracts shall refer to subsection
19 A of Section 103 of Title 61 of the Oklahoma Statutes.

20 SECTION 55. AMENDATORY 19 O.S. 2021, Section 1714, is
21 amended to read as follows:

22 Section 1714. The board shall hold a public hearing on the
23 proposed budget no later than fifteen (15) days prior to the
24 beginning of the budget year. Notice of the date, time, and place
25

1 of the hearing, together with the proposed budget summaries, shall
2 be published in a newspaper of general circulation in the district
3 or on an Internet website for official publications maintained by
4 the county where the district is located not less than five (5) days
5 before the date of the hearing. Affidavit and proof of publication
6 shall be attached to the budget when filed with the county excise
7 board and State Auditor and Inspector. The district shall make
8 available a sufficient number of copies of the proposed budgets as
9 the board shall determine and have them available for review or for
10 distribution or sale at the office of the district. At the public
11 hearing on the budgets, any person may present to the board
12 comments, recommendations, or information on any part of the
13 proposed budget.

14 SECTION 56. AMENDATORY 26 O.S. 2021, Section 13A-109, is
15 amended to read as follows:

16 Section 13A-109. A. The board of education of every school
17 district and technology center school district shall notify, by
18 resolution, the secretary of the county election board responsible
19 for certifying its election of any regular or special election.

20 B. The resolution calling for an election or elections shall
21 include, but shall not be limited to, the following information:

- 22 1. Date or dates of the election or elections;
23
24
25

1 2. Identification of the office or offices to be filled,
2 qualifications of candidates for office and the length of term of
3 each;

4 3. Information describing election districts within the school
5 district, if applicable;

6 4. Ballot titles of the question or questions to be voted upon;

7 5. Information describing the persons eligible to vote in the
8 election; and

9 6. All other information necessary for conducting the election
10 or elections.

11 C. Resolutions calling for regular elections shall be delivered
12 to the secretary of the county election board no fewer than fifteen
13 (15) days preceding the first day of the filing period established
14 in Section 13A-105 of this title. The resolution shall contain all
15 questions to be voted upon at the election to be held on the day as
16 required in Section 13A-103 of this title.

17 D. Resolutions calling for special elections shall be delivered
18 to the secretary of the county election board no fewer than sixty
19 (60) days preceding the election. A special filing period, if
20 necessary, shall be scheduled for three days and shall begin not
21 more than twenty (20) days following the date the resolution is
22 required to be submitted to the county election board.

1 E. In addition to notifying the secretary of the county
2 election board of the election by resolution as required in this
3 section:

4 1. For elections of members of the board of education of a
5 school district, the board shall also publish a legal notice for
6 each regular and special election in one issue of a legal newspaper
7 of the county, as defined by Section 106 of Title 25 of the Oklahoma
8 Statutes, in the county wherein the school district administrative
9 office is located or on an Internet website for official
10 publications maintained by the county wherein the school district
11 administrative office is located at least ten (10) days prior to the
12 filing period and shall issue a news release of the upcoming filing
13 period and election ~~to~~ through publication in a newspaper of general
14 circulation in the county wherein the school district administrative
15 office is located or by posting on an Internet website for official
16 publications or social media account maintained by the school
17 district. The legal notice and ~~press~~ news release shall include,
18 but shall not be limited to, the dates of the filing period for the
19 election or elections and the office or offices to be filled. The
20 notice shall also be posted at the school district administrative
21 offices and county election board offices; and

22 2. For elections of members of the board of education of a
23 technology center school district, the board shall also publish a
24 legal notice for each regular and special election in one issue of a

1 legal newspaper of the county, as defined by Section 106 of Title 25
2 of the Oklahoma Statutes, in each county wherein the school district
3 is a member in the technology center district or on an Internet
4 website for official publications maintained by each county wherein
5 the school district is a member in the technology center district at
6 least ten (10) days prior to the filing period. Additionally, the
7 technology center school district shall issue a news release of the
8 upcoming filing period and election ~~to~~ through publication in a
9 newspaper of general circulation in each county wherein the school
10 district is a member in the technology center district or by posting
11 on an Internet website for official publications or social media
12 account maintained by the technology center district. The legal
13 notice and ~~press~~ news release shall include, but shall not be
14 limited to, the dates of the filing period for the election or
15 elections and the office or offices to be filled. The notice shall
16 also be posted in each county at the technology center school
17 district administrative offices, if such office exists in the
18 county, and county election board office in each county.

19 SECTION 57. AMENDATORY 68 O.S. 2021, Section 2819.1, is
20 amended to read as follows:

21 Section 2819.1. A. No county assessor may decrease the
22 assessment ratio used to compute the taxable value of real or
23 personal property unless the assessor provides written notice of an
24 intent to decrease the assessment ratio at least ninety (90) days
25

1 prior to the first date as of which the assessor intends to cause
2 such ratio to be decreased. The written notice shall be mailed by
3 certified mail with return receipt requested to the county
4 treasurer, the county clerk, the county sheriff, to each of the
5 county commissioners and to the governing board of any local
6 government jurisdiction that levies ad valorem taxes upon any
7 property located within the county. Such notice shall be mailed not
8 later than sixty (60) days prior to the expiration of the ninety-day
9 period prescribed by this subsection. The notice shall clearly
10 state the assessment ratio in effect prior to the decrease, the
11 category of property (whether real or personal or both) to be
12 affected by the proposed decrease in assessment ratio and the date
13 as of which such decrease is proposed to take effect.

14 B. The county assessor shall also be required to publish a
15 notice of intent to decrease the assessment ratio which clearly
16 states the ratio in effect prior to the decrease, the category of
17 property (whether real or personal or both) to be affected by the
18 proposed decrease in assessment ratio and the date as of which such
19 decrease is proposed to take effect. The notice shall be ~~placed~~
20 published at least one time for three (3) consecutive weeks in a
21 newspaper of general circulation in the county ~~in which~~ where the
22 assessor holds office or on an Internet website for official
23 publications maintained by the county in which the assessor holds
24 office. The last publication date shall be not later than thirty

1 (30) days prior to the date that any decrease in the assessment
2 ratio is implemented. At the beginning of the notice to be
3 published, there shall appear in a font which is conspicuously
4 larger than the other information which appears in the notice the
5 following wording: "NOTICE OF INTENT TO DECREASE ASSESSMENT RATIO
6 WITH RESPECT TO REAL OR PERSONAL PROPERTY OR BOTH IN [insert
7 applicable county name] FOR THE [insert applicable year] ASSESSMENT
8 YEAR".

9 C. Before the county assessor may implement a decrease in an
10 assessment ratio with respect to either real or personal property,
11 there shall be at least three public meetings held at a location
12 within the county prior to the date as of which the first decrease
13 in assessment ratio occurs. Notice of the meetings shall be posted
14 in the office of the county assessor, the office of the county
15 treasurer, the office of each county commissioner, the office of the
16 county clerk and such other places within the county as may be
17 feasible in order to provide adequate notice of the date, time, and
18 location of each meeting. The last public meeting shall be held not
19 later than thirty (30) days prior to the date any decrease in the
20 applicable assessment ratio is implemented.

21 D. The county assessor or a designee from the office of the
22 county assessor shall attend each of the public meetings in order to
23 answer questions about the proposed decrease in the assessment ratio
24

1 and any possible effects on the budgets of any ad valorem taxing
2 jurisdiction.

3 SECTION 58. AMENDATORY 68 O.S. 2021, Section 2836, is
4 amended to read as follows:

5 Section 2836. A. The county assessor of each county in the
6 state shall, on the first day of January of each year, or as soon
7 thereafter as may be practicable, proceed to take a list of taxable
8 property in the county. In order to take lists of personal property
9 and receive homestead exemption applications, the county assessor,
10 or the assessor's deputy, shall meet the taxpayers at various places
11 throughout the county. The county assessor may exercise discretion
12 as to where to meet the taxpayers and how long to stay at each
13 place, provided the assessor goes to each city and incorporated town
14 in counties that have not abolished household personal property tax.
15 At least ten (10) days prior to the date the county assessor will
16 meet the taxpayers to list their property, the county assessor shall
17 give notice by publication in at least one newspaper of general
18 circulation in the county or on an Internet website for official
19 publications maintained by the county, stating the date and hours of
20 the day of each visit to each city, town or other place; ~~and such.~~
21 Such notice may be published in newspapers the manner of commercial
22 advertising, rather than legal notices, and the county may pay up to
23 rates prevalent in the area for commercial advertising.
24

1 B. If any taxpayer shall fail to meet the county assessor and
2 list the taxpayer's property on the date advertised, such taxpayer
3 may render a written list of all the taxpayer's personal property
4 and make written application for homestead exemption, and shall
5 subscribe and swear to the oath required by each taxpayer as to its
6 correctness. Such written lists or applications shall not
7 constitute a valid return or application unless made on the forms
8 prescribed by the Oklahoma Tax Commission and in the manner required
9 by law.

10 C. After the county assessor shall have visited each city,
11 town, or other place, the county assessor shall be in the county
12 assessor's office at the county seat from March 1 to March 15,
13 inclusive, for the purpose of receiving lists from those who have
14 not listed their property for the current year, and all who fail to
15 list all or any part of their personal property for the current
16 year, on or before March 15, shall be delinquent. If any personal
17 property is not listed by the person whose duty it is to list such
18 property on or before March 15 of any year, when such property is
19 assessed there shall be added to the assessed valuation of such
20 property as a mandatory penalty, amounts as follows:

21 1. If listed or assessed after March 15, but on or before April
22 15, ten percent (10%) of the assessed value; and

23 2. If listed or assessed after April 15, twenty percent (20%)
24 of the assessed value.

1 D. If the county assessor fails, neglects, or refuses to add
2 the valuation penalty as provided by this section, the county
3 assessor shall be liable on the county assessor's official bond for
4 the amount of the penalties.

5 SECTION 59. AMENDATORY 68 O.S. 2021, Section 2882, is
6 amended to read as follows:

7 Section 2882. A. In any case where the State Board of
8 Equalization, in the equalization of property locally assessed,
9 shall make its determination that the ratio of the assessed value of
10 real property within the county to the fair cash value of ~~said~~ such
11 real property does not comply with the legal requirements for the
12 level of assessment, or does not comply with the legal requirements
13 for the uniformity of assessment then the State Board shall notify,
14 by mail, the board of county commissioners of ~~said~~ such county, and
15 the county assessor, giving the ratio determined and the percentage
16 valuation increase or decrease the county must achieve during the
17 next assessment period or the action required for compliance with
18 any applicable order for assessment uniformity.

19 B. The district attorney, acting under direction of the board
20 of county commissioners and for the entire taxpaying public of the
21 county shall have twenty (20) days from date of such notice to the
22 board of county commissioners and the county assessor in which to
23 file with the Clerk of the Court of Tax Review a written complaint
24 specifying grievances and the pertinent facts in relation thereto in

1 ordinary and concise language and without repetition, and in such
2 manner as to enable a person of common understanding to know what is
3 intended. The board of county commissioners shall cause a notice of
4 the order for a valuation increase or decrease made by the State
5 Board of Equalization to be published in at least one (1) newspaper
6 of general circulation within the county or on an Internet website
7 for official publications maintained by the county at least one (1)
8 time each week for two (2) consecutive weeks. Such notice by
9 publication shall constitute sufficient notice to any taxpayer
10 within such county of the possible increase or decrease in the
11 valuation of property owned by the taxpayer located within such
12 county. No individual valuation increase or decrease notice shall
13 be required to be mailed or delivered to an affected taxpayer as a
14 result of the implementation of an order for an increase or decrease
15 in valuation issued by the State Board of Equalization.

16 C. After the filing of a complaint as provided for in
17 subsection B of this section the State Board of Equalization shall
18 have fifteen (15) days within which to file an answer. The Court of
19 Tax Review shall set a date of hearing within sixty (60) days of the
20 date of the notice which caused the filing of the complaint. The
21 Court of Tax Review shall be authorized and empowered to take
22 evidence pertinent to ~~said~~ such complaint, and for that purpose, is
23 authorized to compel the attendance of witnesses and the production
24 of books, records, and papers by subpoena, and to confirm, correct

1 or adjust the order of the State Board of Equalization, as required
2 by law.

3 D. At the time of hearing upon a complaint filed pursuant to
4 this section, the State Board of Equalization shall bear the burden
5 of proof of supporting its action which is the subject matter of the
6 complaint.

7 E. Either the State Board of Equalization or the party filing a
8 complaint pursuant to this section may appeal the decision of the
9 Court of Tax Review by filing a notice of intent to appeal with the
10 Clerk of the Court of Tax Review within ten (10) calendar days of
11 the date the final decision is rendered. Appeal shall be made to
12 the Oklahoma Supreme Court which shall affirm the decision of the
13 Court of Tax Review if supported by competent evidence.

14 SECTION 60. AMENDATORY 68 O.S. 2021, Section 3002, is
15 amended to read as follows:

16 Section 3002. A. Notwithstanding the provisions of the School
17 District Budget Act, each board of county commissioners and the
18 board of education of each school district, shall, prior to October
19 1 of each year, make, in writing, a financial statement, showing the
20 true fiscal condition of their respective political subdivisions as
21 of the close of the previous fiscal year ended June 30th, and shall
22 make a written itemized statement of estimated needs and probable
23 income from all sources including ad valorem tax for the current
24 fiscal year. Such financial statement shall be supported by

1 schedules or exhibits showing, by classes, the amount of all
2 receipts and disbursements, and shall be sworn to as being true and
3 correct. The statement of estimated needs shall be itemized so as
4 to show, by classes: first, the several amounts necessary for the
5 current expenses of the political subdivision and each officer and
6 department thereof as submitted in compliance with the provisions of
7 Section 3004 of this title; second, the amount required by law to be
8 provided for sinking fund purposes; third, the probable income that
9 will be received from all sources, including interest income and ad
10 valorem taxes; and shall be detailed in form and amount so as to
11 disclose the several items for which the excise board is authorized
12 and required, by this article, to approve estimates and make
13 appropriations.

14 B. Each municipality that does not prepare an annual audit
15 pursuant to Section 17-105 of Title 11 of the Oklahoma Statutes
16 shall make a financial statement as required by this section. Every
17 municipality shall adopt a budget, which shall contain estimates of
18 expenditures and revenues, including probable income by source, for
19 the budget year; provided, that all municipalities may use estimated
20 fund balances if final certified fund balances are not available.
21 The budget shall be in a format similar to the estimate of needs or,
22 at the municipality's discretion, to Sections 17-207 and 17-212
23 through 17-214 of Title 11 of the Oklahoma Statutes. This section
24

1 shall not apply to any municipality that has opted to prepare a
2 budget pursuant to the Municipal Budget Act.

3 C. 1. Each budget and each financial statement and estimate of
4 needs for each county, city, incorporated town, or school district,
5 as prepared in accordance with this section, shall be published in
6 one issue in some legally qualified newspaper published in such
7 political subdivision. If there be no such newspaper published in
8 such political subdivision, such statement and estimate shall be so
9 published in some legally qualified newspaper of general circulation
10 ~~therein~~ within such subdivision; and such publication shall be made,
11 in each instance, by the board or authority making the estimate.

12 2. Each budget and each financial statement and estimate of
13 needs for each county of this state, as prepared in accordance with
14 this section, may, instead of the newspaper publication provided for
15 in paragraph 1 of this subsection, be published on an Internet
16 website maintained by the county.

17 D. The financial statements and estimates of all counties shall
18 be filed with the county excise board on or before August 17 of each
19 year; and the financial statements and budgets of all incorporated
20 towns shall be filed with the county excise board on or before
21 August 22 of each year; and the financial statements and budgets of
22 all cities shall be filed with the county excise board on or before
23 August 27 of each year; and the financial statements and estimates
24 of all school districts shall be filed with the county excise board

1 on or before October 1 of each year. ~~Said~~ Such financial statements
2 and estimates shall have attached thereto an affidavit showing the
3 publication thereof as required herein, or they may be filed and the
4 ~~said~~ affidavit attached thereto at any time within five (5) days
5 after the filing thereof.

6 SECTION 61. AMENDATORY 68 O.S. 2021, Section 3007, is
7 amended to read as follows:

8 Section 3007. As to each budget, original or supplemental, the
9 county excise board shall proceed in the following order:

10 ~~(1)~~ 1. Examine the financial statements contained ~~therein~~ in
11 such for the purpose of ascertaining the true fiscal condition of
12 each of the several fund accounts of the municipality as of the
13 close of the previous fiscal year, or as of the date reported for
14 supplemental purposes; and it may require such additional statistics
15 or financial statements from the municipal officers as will enable
16 it to make such determination, and correct such statements if need
17 be.;

18 ~~(2)~~ 2. Examine specifically the several items and amounts
19 stated in the estimate of needs, and if any be contained ~~therein~~ in
20 such not authorized by law or that may be contrary to law, or in
21 excess of needs, as determined by the excise board, ~~said~~ such item
22 shall be ordered stricken and disregarded. If the amount as to any
23 lawful item exceeds the amount authorized by law, it shall be
24

1 ordered reduced to that extent; otherwise, the excise board joins in
2 responsibility ~~therefor.~~ of such;

3 ~~(3)~~ 3. Examine the content of the estimate of needs, and if the
4 governing board has failed to make provision for mandatory
5 governmental functions, whether such mandate be of the Constitution
6 or of the Legislature, or if the provision submitted by estimate be
7 deemed inadequate, the county excise board shall, whether on request
8 in writing by the officer charged with a mandatory duty or of its
9 own volition, prepare an estimate by items and amounts, either by
10 the items submitted or by additional items, and cause publication
11 ~~thereof~~ of such in some newspaper of general circulation in the
12 county, or on an Internet website for official publications as
13 maintained by the county. Such publication in newspapers shall be
14 in one issue if published in a weekly paper, and in two consecutive
15 issues if published in a daily paper, and thereafter or once on an
16 Internet website for official publications maintained by the county.
17 The excise board shall attach such estimate, together with affidavit
18 and proof of publication, to that submitted by the governing board,
19 for further consideration. However, nothing herein contained shall
20 prevent any governing board, upon a timely finding that its estimate
21 of needs as first filed is inadequate, from filing a written request
22 with the excise board to increase such estimate as to any item or
23 items, whether mandatory or not; whereupon the excise board shall
24

1 cause publication thereof, ~~as aforesaid,~~ of such at the expense of
2 the municipality;

3 ~~(4)~~ 4. Compute the total means available to each fund, except
4 the sinking fund, by the converse of the formula provided by law for
5 computing the tax levy, as provided in Section 3017 of this Code;
6 and

7 ~~(5)~~ 5. If the total of the several items of estimated needs for
8 lawful purposes as heretofore ascertained is within the income and
9 revenue lawfully available, the excise board shall approve the same
10 by items and compute the levy required. If ~~said~~ the total exceeds
11 the means provided to finance the same, the excise board will
12 proceed to revise the same by reducing items, in whole or in part,
13 in the following order: (a) first apply such revision by reduction
14 of items for governmental functions merely authorized but not
15 required; (b) if further reduction be necessary, second, by
16 reduction of items required by the Legislature but not within
17 Constitutional requirement; (c) if still further reduction be
18 necessary and no other items remain, third, by reduction of items
19 for Constitutional governmental functions until the total thereof be
20 within the income and revenue provided. At the option of the excise
21 board, the governing board may collaborate in such reductions; but
22 the final order shall be that of the county excise board.

23 SECTION 62. AMENDATORY 68 O.S. 2021, Section 3013, is
24 amended to read as follows:

1 Section 3013. A. The notice of ~~such~~ the hearing, provided for
2 in Section 3012 of this title, shall be given by one publication in
3 a newspaper of general circulation in ~~such~~ the county or on an
4 Internet website for official publications maintained by the county
5 and such notice shall fix the time and place of such hearing.

6 B. The hearing shall be continued from day to day until
7 concluded, not to exceed a total of ten (10) days; provided,
8 however, that such hearing shall be concluded before the expiration
9 of ten (10) days if there are no requests on file with the county
10 excise board at such hearing. Upon the request of any taxpayer at
11 such hearing, the excise board shall have the power to call in the
12 official or person in charge of any office, department, or
13 municipality for examination concerning estimated needs for current
14 expense purposes for the current fiscal year, as certified by the
15 various municipalities.

16 SECTION 63. AMENDATORY 68 O.S. 2021, Section 3021, is
17 amended to read as follows:

18 Section 3021. Whenever the public welfare or the needs of any
19 county, city, town, or school district shall require, the county
20 excise board may, on call of the chair, convene at any time for the
21 purpose of making supplemental or additional appropriations for
22 current expense purposes; provided, that all such appropriations
23 authorizing the creation of an indebtedness shall come within the
24 limitations of Section 26, Article X, Oklahoma Constitution. No
25

1 supplemental or additional appropriation shall be made for any
2 county, city, town, or school district in excess of the income and
3 revenue provided or accumulated for the year. As to all such
4 proposed appropriations the following procedure shall be followed:

5 ~~First:~~ 1. The proper officers of the county, city, town, or
6 school district shall make and file with the excise board a
7 financial statement showing its true fiscal condition as at the
8 close of the month next preceding or as of May 15 or June 20, or
9 both such dates, preceding the date of filing, and shall submit
10 therewith a statement of the amount and purpose for which each
11 proposed supplemental appropriation is to be used. The financial
12 statement shall show, as to current expense or general fund~~7~~:

13 a. the amount of cash in the treasury~~7~~,

14 b. the amount of taxes in process of collection as to
15 which the date of sale for delinquency has not
16 elapsed~~7~~,

17 c. the amount of the uncollected portion of the estimated
18 income other than ad valorem tax as fixed by the
19 excise board for the current fiscal year~~7~~,

20 d. the amount of warrants outstanding and an estimate of
21 the interest accrued and accruing ~~thereon~~ on such,

22 e. the amount of unexpended balance of all appropriations
23 for current expense purposes as to which a period of
24 six (6) months has not elapsed from the date of the

1 close of the fiscal year for which the appropriation
2 was available~~+~~; and

3 f. the surplus or deficit in revenue, if any, in each
4 fund~~+~~;

5 ~~Second:~~ 2. If the financial statement herein required shall
6 correctly reflect a surplus in revenue in any fund available for
7 current expenses, and the excise board shall so affirmatively find,
8 it may make supplemental appropriations to an amount not exceeding
9 the aggregate of such surplus~~+~~;

10 ~~Third:~~ 3. If the surplus of revenue, as found and determined by
11 the excise board, shall be insufficient for the additional needs and
12 requirements of the county, or other municipal subdivision, the
13 excise board shall have the power and authority to revoke and cancel
14 in whole, or in part, any appropriation or appropriations, or parts
15 ~~thereof~~ of such, previously made to any officer or department of
16 government of any county, city, town~~+~~; or school district and to make
17 in lieu thereof such supplemental and additional appropriations for
18 current expense purpose as the interest of the public may require;
19 provided, that no appropriation or part thereof shall be revoked or
20 canceled against which there may be an unpaid claim or contract
21 pending. The total amount of all such appropriations shall not
22 exceed the aggregate of the amount of appropriations so revoked or
23 canceled, and the surplus or unappropriated revenue, if any, of the
24 county, city, town~~+~~; or school district for which it is proposed to

1 make such additional appropriation; provided, that before any
2 appropriation or part thereof shall be revoked or canceled, the
3 officer or officers in charge of the office or department of
4 government for which any such appropriation is available shall be
5 notified of the proposed revocation or cancellation, and shall be
6 afforded an opportunity, if so desired, to appear before the excise
7 board and protest against such proposed action. As to counties,
8 cities, and school districts, the financial statement and request
9 for supplemental appropriations ~~herein~~ required in this section to
10 be filed with the excise board shall be published at least one time
11 in some newspaper of general circulation in the county or city for
12 which made. The financial statement and request for supplemental
13 appropriations for counties required in this section to be filed
14 with the excise board may instead be published at least one time on
15 an Internet website for official publications maintained by the
16 county. The publication shall be made at least three (3) days prior
17 to the date on which the excise board shall consider the proposed
18 supplemental or additional appropriations. No appropriations shall
19 be made and considered by the excise board in the absence of the
20 financial statement herein required to be filed; and

21 ~~Fourth:~~ 4. If at any time during the budget year it appears to
22 the county treasurer that there is temporarily insufficient money in
23 a particular fund to meet the requirements of appropriation in the
24 fund, the excise board, upon request of the county treasurer and

1 upon notification to the county commissioners, may temporarily
2 transfer money from one fund to any other fund with the permission
3 of the county officer in charge of the fund that the money will be
4 temporarily transferred from. No transfer shall be made from the
5 debt service fund to any other fund except as may be permitted by
6 the terms of the bond issue or applicable law. Any funds
7 temporarily transferred shall be repaid to the original fund from
8 which they were transferred within the fiscal year that the funds
9 were transferred.

10 SECTION 64. AMENDATORY 68 O.S. 2021, Section 3022, is
11 amended to read as follows:

12 Section 3022. A. After the officers of the several municipal
13 subdivisions of the state, constituting the budget making bodies of
14 such subdivisions, including counties, cities, towns, and school
15 districts, shall have made and filed their budgets as required by
16 existing laws with the county clerks, and after advertisement as now
17 required by law, the excise boards shall meet from time to time
18 thereafter until the State Board of Equalization shall have reported
19 the valuation of public service corporations and utilities, together
20 with the equalized valuation of all other property, to the county,
21 and shall then proceed to pass on appropriations and make levies for
22 all such municipal subdivisions as now provided by law, and shall
23 file a copy of all budgets with the levies made thereon, with the
24 State Auditor and Inspector, and one copy with the county clerks of

1 the respective counties, and the county clerk shall, immediately
2 ~~thereafter~~ after receipt of such copy, publish notice for one time,
3 in some newspaper of general circulation in the county or on the
4 Internet website for official publications maintained by the county,
5 that such budgets and levies are on file for the inspection of any
6 citizen.

7 B. Within three (3) days after the filing of any such budgets
8 and levies with the State Auditor and Inspector, the State Auditor
9 and Inspector shall give notice by mail of the fact and date of such
10 filing to any taxpayer who shall have filed written request
11 therefor.

12 SECTION 65. AMENDATORY 68 O.S. 2021, Section 3030, is
13 amended to read as follows:

14 Section 3030. ~~(a)~~ A. The filing of protest, ~~as herein provided~~
15 for in this section, shall not prevent the spreading of record and
16 the collection of any levy made by the excise board, but if any such
17 protest be filed ~~as herein provided~~ and any taxes shall be paid
18 pending the hearing and determination of ~~said~~ such protest or
19 pending the decision of the Supreme Court, all that part of the levy
20 alleged in ~~said~~ such protest to be illegal shall be retained by the
21 county treasurer in a separate fund until the legality of ~~said~~ such
22 levy has been determined, and all taxes paid by any taxpayer in
23 excess of the amount finally determined to be legal shall be
24 refunded by the county treasurer to the taxpayer, together with such

1 interest thereon as may have been received by the county treasurer
2 on such fund pending final determination of the illegality of such
3 levy, upon verified claim filed with the county clerk at any time
4 within six (6) months after such final determination.

5 ~~(b)~~ B. It shall be the duty of the county clerk within thirty
6 (30) days from the final determination of the illegality of all
7 levies to notify all taxpayers by publication in one issue of a
8 newspaper of general circulation in the county or on an Internet
9 website for official publications maintained by the county that
10 refund will be made of excess tax collected.

11 ~~(c)~~ C. If no demand is made for refund within ~~said~~ the six-
12 month period of six (6) months, ~~said~~ such taxes so collected and
13 held shall be distributed to the fund or funds for which they were
14 levied and collected and credited as a surplus ~~therein~~ to such fund
15 or funds for the next succeeding fiscal year.

16 SECTION 66. AMENDATORY 68 O.S. 2021, Section 3102, is
17 amended to read as follows:

18 Section 3102. Except for periods governed by the provisions of
19 subsection C of Section 3148 of this title, within sixty (60) days
20 after taxes on personal property shall become delinquent as of April
21 1, the county treasurer shall mail notice to the last-known address
22 of such delinquent taxpayer and cause a general notice to be
23 published one time in some newspaper of general circulation,
24 published in the county or on an Internet website for official

1 publications maintained by the county, giving the name of each
2 person owing delinquent personal property taxes, stating the amount
3 thereof due, and stating that such delinquent personal property
4 taxes, within thirty (30) days from date of this publication, shall
5 be placed on a personal property tax lien docket in the office of
6 the county treasurer and the homestead exemption of such taxpayer
7 shall be canceled pursuant to Section 2892 of this title. Such
8 liens are superior to all other liens, conveyances or encumbrances
9 filed subsequent thereto, on real or personal property. The tax
10 lien shall be a lien on all real and personal property of the
11 taxpayer in the county for a period of seven (7) years, except as
12 otherwise provided in subsection B of Section 3103 of this title.
13 From and after the entry of the tax upon the tax lien docket, any
14 person claiming any interest in any land or personal property can
15 sue the county treasurer and board of county commissioners in the
16 district court to determine the validity or priority of the lien.

17 SECTION 67. AMENDATORY 68 O.S. 2021, Section 3106, is
18 amended to read as follows:

19 Section 3106. A. Except for periods governed by the provisions
20 of subsection C of Section 3148 of this title, the county treasurer,
21 according to the law, shall give notice of delinquent taxes and
22 special assessments by publication once a week for two (2)
23 consecutive weeks at any time after April 1, but prior to the end of
24 September following the year the taxes were first due and payable,

1 in some newspaper in the county to be designated by the county
2 treasurer or on an Internet website for official publications
3 maintained by the county. Such notice shall contain a notification
4 that all lands on which the taxes are delinquent and remain due and
5 unpaid will be sold in accordance with Section 3105 of this title, a
6 list of the lands to be sold, the name or names of the last record
7 owner or owners as of the preceding December 31 or later as
8 reflected by the records in the office of the county assessor, which
9 records shall be updated based on real property conveyed after
10 October 1 each year and the amount of taxes due and delinquent. If
11 the sale involves property upon which is located a manufactured home
12 the notice shall contain the following language: "The sale hereby
13 advertised involves a manufactured home which may be subject to the
14 right of a secured party to repossess. A holder of a perfected
15 security interest in such manufactured home may be able to pay ad
16 valorem taxes based upon the value of the manufactured home apart
17 from the value of real property." In addition to ~~said published~~
18 such notice, the county treasurer shall give notice by mailing to
19 the record owner of ~~said~~ such real property as of the preceding
20 December 31 or later as reflected by the records in the office of
21 the county assessor, which records shall be updated based on real
22 property conveyed after October 1 each year, a notice stating the
23 amount of delinquent taxes owed and informing the owner that the
24 subject real property will be sold as provided for in Section 3105

1 of this title if the delinquent taxes are not paid and showing the
2 legal description of the property of the owner being sold. Failure
3 to receive ~~said~~ such notice shall not invalidate ~~said~~ the sale. The
4 county treasurer shall charge and collect in cash, cashier's check
5 or money order, in addition to the taxes, interest, and penalty, the
6 publication fees as provided by the provisions of Section 121 of
7 Title 28 of the Oklahoma Statutes, and Five Dollars (\$5.00) plus
8 postage for mailing the notice, which shall be paid into the county
9 treasury or whatever fund the publication and mailing fee expenses
10 came from, and the county shall pay the cost of the publication of
11 such notice. But in no case shall the county be liable for more
12 than the amount charged to the delinquent lands for advertising and
13 the cost of mailing.

14 B. If personal property taxes become delinquent on a
15 manufactured home which is located on property not owned by the
16 owner of the manufactured home and the county treasurer provides
17 notice pursuant to Sections 3102 and 3103 of this title, such notice
18 shall also be sent to the last-known address of the owner of the
19 real property on which the manufactured home is located.

20 SECTION 68. AMENDATORY 68 O.S. 2021, Section 3127, as
21 amended by Section 3, Chapter 179, O.S.L. 2025 (68 O.S. Supp. 2025,
22 Section 3127), is amended to read as follows:

23 Section 3127. A. The county treasurer, according to the law,
24 shall give notice of the resale of such real estate by publication
25

1 of ~~said notice~~ such once a week for four (4) consecutive weeks
2 preceding such sale, in some newspaper, having been continuously
3 published one hundred four (104) consecutive weeks with admission to
4 the United States mails as second-class mail matter, with paid
5 circulation and published in the county where delivered to the
6 mails, to be designated by the county treasurer, or on an Internet
7 website for official publications maintained by the county; and if
8 there be no paper published or Internet website for official
9 publications maintained in the county, or publication is refused,
10 the county treasurer shall give notice by written or printed notice
11 posted on the door of the courthouse. Such notice shall contain a
12 description of the real estate to be sold, the name of the record
13 owner of ~~said~~ such real estate as of the preceding December 31 or
14 later as shown by the records in the office of the county assessor,
15 which records shall be updated based on real property conveyed after
16 October 1 each year, the time and place of sale, the website if
17 conducted through an online auction, a statement of the date on
18 which ~~said~~ such real estate taxes first became due and payable as
19 provided for in Section 2913 of this title, the year or years for
20 which taxes have been assessed but remain unpaid and a statement
21 that the same has not been redeemed, the total amount of all
22 delinquent taxes, costs, penalties and interest accrued, due and
23 unpaid on the same, and a statement that such real estate will be
24 sold to the highest bidder for cash. It shall not be necessary to

1 set forth the amount of taxes, penalties, interest, and costs
2 accrued each year separately, but it shall be sufficient to publish
3 the total amount of all due and unpaid taxes, penalties, interest,
4 and costs.

5 B. 1. The county treasurer shall, at least thirty (30) days
6 prior to such resale of real estate, give notice by certified mail,
7 by mailing to the record owner of ~~said~~ such real estate, as shown by
8 the records in the county assessor's office, which records shall be
9 updated based on real property conveyed after October 1 each year,
10 and to all mortgagees of record of ~~said~~ such real estate a notice
11 stating the method, the time and, if in person, the place of ~~said~~
12 resale and showing the legal description of the real property to be
13 sold.

14 2. If the county treasurer does not know and cannot, by the
15 exercise of reasonable diligence, ascertain the address of any
16 mortgagee of record, then the county treasurer shall cause an
17 affidavit to be filed with the county clerk, on a form approved by
18 the State Auditor and Inspector, stating such fact, which affidavit
19 shall suffice, along with publication as provided for by this
20 section, to give any mortgagee of record notice of such resale.

21 C. 1. Neither failure to send notice to any mortgagee, of
22 record of ~~said~~ such real estate nor failure to receive notice as
23 provided for by this section shall invalidate the resale, but the
24

1 resale tax deed shall be ineffective to extinguish any mortgage on
2 ~~said~~ such real estate of a mortgagee, to whom no notice was sent.

3 2. A failure to advertise, an error in the advertisement, or an
4 error in conducting the sale shall not invalidate a sale at the
5 proper time and places for taxes of any land on which the taxes were
6 due and not paid.

7 ~~Beginning on April 24, 2008, no~~ D. No encumbrancer of real
8 property in this state shall be permitted to file any instrument
9 purporting to encumber real property in any county of the state with
10 any county clerk unless the instrument states on its face the
11 mailing address of such encumbrancer.

12 SECTION 69. AMENDATORY 68 O.S. 2021, Section 3134.1, is
13 amended to read as follows:

14 Section 3134.1. A. For the purposes of this section:

15 1. "Dilapidated building" means a structure which, through
16 neglect or injury, lacks necessary repairs or otherwise is in a
17 state of decay or partial ruin to such an extent that such structure
18 is a hazard to the health, safety, or welfare of the general public;
19 and

20 2. "Owner" means the owner of record as shown by the tax rolls
21 of the county treasurer, at the time property was bid off in the
22 name of the county.

23 B. The board of county commissioners of any county in this
24 state with a population in excess of five hundred fifty thousand

1 (550,000) may cause dilapidated buildings acquired by resale to be
2 torn down and removed in accordance with the following procedure:

3 1. ~~For the purposes of this section, "dilapidated building"~~
4 ~~means a structure which through neglect or injury lacks necessary~~
5 ~~repairs or otherwise is in a state of decay or partial ruin to such~~
6 ~~an extent that said structure is a hazard to the health, safety, or~~
7 ~~welfare of the general public. "Owner" means the owner of record as~~
8 ~~shown by the tax rolls of the county treasurer, at the time property~~
9 ~~was bid off in the name of the county;~~

10 2. At least ten (10) days' notice that a building is to be torn
11 down or removed shall be given before the board of county
12 commissioners holds a hearing. A copy of the notice shall be posted
13 on the property to be affected. In addition, a copy of ~~said~~ such
14 notice shall be sent by mail to the property owner at the address
15 shown by the tax rolls in the office of the county treasurer.
16 Written notice shall also be mailed to any mortgage holder as shown
17 by the records in the office of the county clerk to the last-known
18 address of the mortgagee. Notice shall also be given by posting a
19 copy of the notice on the property, and by publication in a
20 newspaper having a general circulation in the county or on an
21 Internet website maintained by the county. Such notice shall be
22 published once not less than ten (10) days prior to any hearing or
23 action by the board pursuant to the provisions of this section;

1 ~~3.~~ 2. A hearing shall be held by the board of county
2 commissioners to determine if the property is dilapidated and has
3 become detrimental to the health, safety, or welfare of the general
4 public and the community, or if ~~said~~ such property creates a fire
5 hazard which is dangerous to other property;

6 ~~4.~~ 3. Pursuant to a finding that the condition of the property
7 constitutes a detriment or a hazard and that the property would be
8 benefited by the removal of such conditions, the board of county
9 commissioners may cause the dilapidated building to be torn down and
10 removed. The board of county commissioners shall fix reasonable
11 dates for the commencement and completion of the work. The agents
12 of the county are granted the right of entry on the property for the
13 performance of the necessary duties as a governmental function of
14 the county;

15 ~~5.~~ 4. The board of county commissioners shall determine the
16 actual cost of the dismantling and removal of dilapidated buildings
17 and any other expenses that may be necessary in conjunction with the
18 dismantling and removal of the buildings including the cost of
19 notice and mailing. If dismantling and removal of the dilapidated
20 buildings is done on a private contract basis, the contract shall be
21 awarded to the lowest and best bidder. All costs and expenses may
22 be paid from the resale property fund of the county; and

23 ~~6.~~ 5. The board of county commissioners may designate, by
24 resolution, an administrative officer or administrative body to
25

1 carry out the duties of the board specified in this section. The
2 property owner shall have the right of appeal to the board of county
3 commissioners from any order of the administrative officer or
4 administrative body. Such appeal shall be taken by filing written
5 notice of appeal with the county clerk within ten (10) days after
6 the administrative order is rendered~~7~~.

7 ~~7.~~ C. 1. Nothing in the provisions of this section shall
8 prevent the county from abating a dilapidated building as a nuisance
9 or otherwise exercising its duties to protect the health, safety, or
10 welfare of the general public~~7~~and.

11 ~~8.~~ 2. The officers, employees or agents of the county shall not
12 be liable for any damages or loss of property due to the removal of
13 dilapidated buildings performed pursuant to the provisions of this
14 section or as otherwise prescribed by law.

15 SECTION 70. This act shall become effective January 1, 2027.

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