

1 **SENATE FLOOR VERSION**

2 February 13, 2017

3 SENATE BILL NO. 48

By: Dahm of the Senate

4 and

5 Roberts (Sean) of the House

6  
7  
8 An Act relating to county officers and public  
9 records; amending 19 O.S. 2011, Section 130.3, which  
10 relates to the Commission on County Government  
11 Personnel Education and Training; removing obsolete  
12 language; amending 19 O.S. 2011, Sections 155.1,  
13 155.4, 155.5 and 155.7, which relate to county  
14 records; updating statutory language regarding  
15 reproduction and storage of certain county records;  
16 updating statutory reference; and amending 19 O.S.  
17 2011, Section 174.1, which relates to county audits;  
18 requiring publication on certain websites; updating  
19 language; and declaring an emergency.

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

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

23 Section 130.3. ~~The Commission shall meet within sixty (60) days~~  
24 ~~after the effective date of this act.~~ The President of Oklahoma  
State University or his or her designee shall serve as chair of the  
Commission on County Government Personnel Education and Training.  
After the first meeting, the Commission shall meet as it deems  
necessary or when called by the chair or by any three members.

1 Three members shall constitute a quorum and no official action shall  
2 be taken by the Commission unless there is a quorum present.

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

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

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

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

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

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

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

12 a mortgage tax receipts~~;~~;

13 b. all records pertaining to personal tax warrants~~;~~; and

14 c. personal tax lien docket~~;~~;

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

17 a. all tax protest records~~;~~; and

18 b. municipal bond and judgment records~~;~~; and

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

20 a. all tax rolls and tax roll adjustments~~;~~;

21 b. all special assessment rolls~~;~~;

22 c. all tax sale and resale records~~;~~; and

23 d. real property, personal property, special assessments  
24 and emergency or back tax receipts.

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

- 5 a. all records pertaining to school districts~~†~~†
- 6 b. all bookkeeping records and instruments pertaining to  
7 apportionment and distribution of monies~~†~~†
- 8 c. warrant registers~~†~~†
- 9 d. miscellaneous income and distribution receipts and  
10 records~~†~~†, and
- 11 e. bank statements, deposit tickets, F.D.I.C. documents,  
12 depository records, reports, checks, purchase orders  
13 and other bookkeeping records.

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

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

1 office for a period of time longer than the period specifically  
2 indicated, as follows:

3 REQUISITE TIME OF  
4 RETAINING

5 TYPE OF RECORD ORIGINAL

6 Tax Rolls and Tax

7 Roll adjustments 6 years

8 Tax Sale and Resale

9 Records 6 years

10 Special Assessment Rolls 6 years after due date

11 Tax Protest Records Until final settlement

12 Tax Receipts

13 Real Property,

14 personal property 7 years

15 Special Assessments,

16 emergency or back

17 assessments, and

18 mortgage tax receipts 2 years

19 Municipal Bond Records 7 years after final

20 settlement

21 Personal Tax, Warrants

22 and Records 2 years

23 B. All the records above described in Section ~~2, subsection 3~~

24 155.2 of this title, may be destroyed after two (2) years provided

1 the same are ~~filmed~~ reproduced and stored as required by law; and  
2 further provided that the State Auditor and Inspector has audited  
3 said records and has not directed such original records to be  
4 retained. Such ~~filmed~~ copied records must be retained until such  
5 time as the original, if it had been retained, would have been seven  
6 (7) years old.

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

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

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

24

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

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

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

22 SECTION 7. It being immediately necessary for the preservation  
23 of the public peace, health or safety, an emergency is hereby  
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1 declared to exist, by reason whereof this act shall take effect and  
2 be in full force from and after its passage and approval.

3 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT  
4 February 13, 2017 - DO PASS  
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