

# An Act

ENROLLED SENATE  
BILL NO. 48

By: Dahm of the Senate

and

Roberts (Sean) of the House

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

SUBJECT: County record procedures

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

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

Section 130.3. ~~The Commission shall meet within sixty (60) days 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. Three members shall constitute a quorum and no official action shall be taken by the Commission unless there is a quorum present.

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

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

Section 155.1. The county assessor in any county is authorized to destroy any of the records which have been on file in his or her office for more than seven (7) years, including all assessment rolls, assessment listing sheets relating to tangible or intangible personal properties, monies and credits, real estate, or corporation properties, all balance sheets, and all homestead exemption applications. All records which have been on file in his or her office for more than two (2) years, prior to the current calendar year and less than seven (7) years, may be destroyed if compliance is made with statutes authorizing the ~~microfilming or other~~ reproduction of records and storage of reproductions thereof. ~~A viewerscope shall be provided, the costs, maintenance and supplies therefor be paid from the county general fund, to accommodate public reference to the filmed records~~ Such reproduction and storage of records shall be done using any generally accepted current technology which will ensure safe documentation and accessibility of public records. The State Library may be given any record which would be destroyed upon request therefor.

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

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

1. After the expiration of seven (7) years:
  - a. mortgage tax receipts~~;~~,
  - b. all records pertaining to personal tax warrants~~;~~, and
  - c. personal tax lien docket~~;~~;

2. After the expiration of seven (7) years after the final settlement:
  - a. all tax protest records~~+~~, and
  - b. municipal bond and judgment records~~+~~; i
3. After the expiration of ten (10) years:
  - a. all tax rolls and tax roll adjustments~~+~~, L
  - b. all special assessment rolls~~+~~, L
  - c. all tax sale and resale records~~+~~, and
  - d. real property, personal property, special assessments and emergency or back tax receipts~~+~~; and
4. After the expiration of seven (7) years, provided that the State Auditor and Inspector has completed his audit for such years and has not in his report required the record to be retained for a longer period of time:
  - a. all records pertaining to school districts~~+~~, L
  - b. all bookkeeping records and instruments pertaining to apportionment and distribution of monies~~+~~, L
  - c. warrant registers~~+~~, L
  - d. miscellaneous income and distribution receipts and records~~+~~, and
  - e. bank statements, deposit tickets, F.D.I.C. documents, depository records, reports, checks, purchase orders and other bookkeeping records.

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

Section 155.5. A. As to the records that are not destroyed as provided for in Section ~~2-above~~ 155.2 of this title, the county treasurer in each county in Oklahoma, after compliance with provisions of statute as to ~~microfilming~~ reproduction and storage of records, ~~storing original negatives,~~ and providing for convenient viewing of reproductions thereof, is hereby authorized, each year, to destroy the ~~hereinafter mentioned~~ following types of work books, reports and records that have been on file or stored in his or her office for a period of time longer than the period specifically indicated, as follows:

REQUISITE TIME OF  
RETAINING ORIGINAL

TYPE OF RECORD  
Tax Rolls and Tax

Roll adjustments	6 years
Tax Sale and Resale Records	6 years
Special Assessment Rolls	6 years after due date
Tax Protest Records	Until final settlement
Tax Receipts <sup>0</sup> Real Property, personal property	7 years
Special Assessments, emergency or back assessments, and mortgage tax receipts	2 years
Municipal Bond Records	7 years after final settlement
Personal Tax, Warrants and Records	2 years

B. All the records above described in Section ~~2, subsection 3~~ 155.2 of this title, may be destroyed after two (2) years provided the same are ~~filmed~~ reproduced and stored as required by law; and further provided that the State Auditor and Inspector has audited said records and has not directed such original records to be retained. Such ~~filmed~~ copied records must be retained until such time as the original, if it had been retained, would have been seven (7) years old.

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

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

B. The ~~photostatic copy, photograph, microphotograph, photographic film or optical disk~~ reproduced or stored copy of the original records shall be deemed to be an original record for all purposes, and shall be admissible in evidence in all court or administrative agencies. A facsimile, exemplification or certified

copy thereof shall, for all purposes recited herein, be deemed to be a transcript, exemplification or certified copy of the original.

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

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

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

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

Passed the Senate the 7th day of March, 2017.

\_\_\_\_\_  
Presiding Officer of the Senate

Passed the House of Representatives the 27th day of April, 2017.

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Presiding Officer of the House  
of Representatives

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_

Approved by the Governor of the State of Oklahoma this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_