

An Act

ENROLLED SENATE
BILL NO. 483

By: Hall of the Senate

and

Burns of the House

An Act relating to revenue and taxation, amending 68 O.S. 2011, Section 2862, as amended by Section 1, Chapter 51, O.S.L. 2016 (68 O.S. Supp. 2020, Section 2862), which relates to county boards of equalization; modifying certain instruction requirements; establishing requirement for annual training course; directing certain notice to be sent; directing board of county commissioners to cease making certain payments; requiring the State Auditor and Inspector to take certain actions; modifying amount of compensation for board members of certain counties; establishing requirement to attend board meetings; providing penalty for failure to attend board meetings; providing penalty for failure to complete instruction; directing State Auditor and Inspector to administer forfeiture of office; amending 68 O.S. 2011, Section 3006, as amended by Section 1, Chapter 300, O.S.L. 2012 (68 O.S. Supp. 2020, Section 3006), which relates to county excise boards; modifying period during which certain instruction must be completed; providing penalty for failure to complete initial and continuing instruction; directing certain notice to be sent; directing board of county commissioners to cease making certain payments; requiring the State Auditor and Inspector to take certain actions; establishing requirement to attend board meetings; providing penalty for failure to attend board meetings; directing State Auditor and Inspector to administer forfeiture of office; updating statutory language; and providing an effective date.

SUBJECT: County boards

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 2862, as amended by Section 1, Chapter 51, O.S.L. 2016 (68 O.S. Supp. 2020, Section 2862), is amended to read as follows:

Section 2862. A. The members of the county board of equalization for each county in the state, before entering upon their duties, shall subscribe to the oath required of other county officers.

B. Each member of the county board of equalization shall be required to attend and successfully complete a course of instruction consisting of at least six (6) hours for purposes of instructing the members about the duties imposed on the board by law. The course shall be developed by the Oklahoma State University Center for Local Government Technology and shall include subjects similar to those prescribed by law for certification of county assessors and their deputies. Failure of a county board of equalization member to successfully complete such course within ~~eighteen (18)~~ twelve (12) months of the date as of which the member was appointed shall result in forfeiture of the office and the vacancy shall be filled in the manner provided by law. In addition to the initial training requirement, each member of the county board of equalization shall attend and successfully complete ~~the same or a similar course of instruction~~ an annual continuing education course of instruction of at least three (3) hours developed by the Oklahoma State University Center for Local Government Technology ~~within eighteen (18) months of any subsequent term to which the member is appointed~~. Failure of a county board of equalization member to complete such annual continuing education course of instruction shall result in forfeiture of office and the vacancy shall be filled in the manner provided by law.

C. The program director of the Center for Local Government Technology at Oklahoma State University shall send written notification of failure to comply with the educational requirements

described in this section to the county clerk of the county, the board of county commissioners and the State Auditor and Inspector.

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

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

D. The members of county boards of equalization in all counties having an assessed valuation of Two Billion Dollars (\$2,000,000,000.00) or more shall receive as compensation an amount not to exceed ~~Seventy-five Dollars (\$75.00)~~ One Hundred Twenty-five Dollars (\$125.00) per day. The members of county boards of equalization in all other counties may receive as compensation an amount not to exceed ~~Fifty Dollars (\$50.00)~~ One Hundred Dollars (\$100.00) per day, such amount to be established by the boards.

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

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

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

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

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

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

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

SECTION 2. AMENDATORY 68 O.S. 2011, Section 3006, as amended by Section 1, Chapter 300, O.S.L. 2012 (68 O.S. Supp. 2020, Section 3006), is amended to read as follows:

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

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

C. Each member of the county excise board shall be required to attend and successfully complete a course of instruction consisting of at least six (6) hours within ~~eighteen (18)~~ twelve (12) months of appointment ~~for the first four (4) years of service on the board and~~

three (3) hours of instruction for every ~~four (4) years~~ year of service ~~after the expiration of the initial four year period.~~ The course of instruction shall include the duties and responsibilities of the county excise board, including duties and responsibilities related to authorized millage rates imposed by local taxing jurisdictions, and the ~~course~~ courses shall be offered by or approved by the Oklahoma State University Cooperative Extension Service.

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

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

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

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

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

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

H. The State Auditor and Inspector may promulgate rules as necessary to implement the provisions of this act.

SECTION 3. This act shall become effective November 1, 2021.

Passed the Senate the 2nd day of March, 2021.

Presiding Officer of the Senate

Passed the House of Representatives the 20th day of April, 2021.

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: _____