

1 STATE OF OKLAHOMA

2 1st Session of the 55th Legislature (2015)

3 SENATE BILL 533

By: Smalley

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5
6 AS INTRODUCED

7 An Act relating to county excise boards; amending 19
8 O.S. 2011, Sections 180.71 and 180.74, which relate
9 to counties approving ad valorem tax exemption;
10 providing certain exception; amending 68 O.S. 2011,
11 Section 3006, as amended by Section 1, Chapter 300,
12 O.S.L. 2012 (68 O.S. Supp. 2014, Section 3006), which
13 relates to powers and duties; updating language;
14 authorizing certain excise boards to set certain
15 salaries subject to specified statute; and providing
16 an effective date.

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

18 SECTION 1. AMENDATORY 19 O.S. 2011, Section 180.71, is
19 amended to read as follows:

20 Section 180.71. A. Except for salaries set pursuant to Section
21 3 of this act, Sections 180.71 through 180.83 of this title shall
22 apply to all counties which approve an exemption of household goods
23 of the heads of families and livestock employed in support of the
24 family from ad valorem taxation pursuant to the provisions of
25 Section 6 of Article X of the Oklahoma Constitution.

B. The purpose of Sections 180.71 through 180.83 of this title
is to codify and revise the laws of the state relating to the

1 salaries and wages of county officers and their deputies and
2 employees, and to establish said salaries and wages by general law
3 applicable throughout the state under a uniform schedule fixing such
4 salaries and wages and future increases and reductions thereof upon
5 the following bases:

6 1. The available revenues of the several counties out of which
7 such salaries and wages may be paid;

8 2. The amount of services required to be performed;

9 3. The monetary value of such services in relation to that of
10 nongovernmental services of similar nature in the areas wherein such
11 services are performed; and

12 4. The relative amounts of services required of the various
13 county officers, their deputies and employees upon investigation and
14 full consideration of the applicable facts.

15 C. The Legislature has determined that the foregoing bases of
16 such schedule gradations generally are cognate to the combination of
17 the following factors:

18 1. The total amount of revenue authorized to be collected from
19 the millage rate levied against the taxable valuation of property
20 within the county, including such revenue which would have otherwise
21 been authorized to be collected if the provisions of Section 2890 of
22 Title 68 of the Oklahoma Statutes had not been enacted, which is
23 apportioned for county purposes pursuant to subsection (a) of
24

1 Section 9 of Article X of the Oklahoma Constitution, hereinafter
2 referred to as "service-ability"; and

3 2. The population of the county, hereinafter referred to as the
4 "service-load".

5 The application of said factors properly establishes a rational
6 and relevant formula for uniformity of salaries and wages and of
7 future increases and decreases thereof.

8 SECTION 2. AMENDATORY 19 O.S. 2011, Section 180.74, is
9 amended to read as follows:

10 Section 180.74. A. The basic salaries of county officers upon
11 which all salaries and future increases or decreases thereof shall
12 be computed, shall be as follows:

13 1. In every county having a service-ability factor, as defined
14 in Section 180.71 of this title, of Four Hundred Thousand Dollars
15 (\$400,000.00) or less, the basic salary of each of the county
16 officers named in Section 180.73 of this title shall not be less
17 than Nineteen Thousand Dollars (\$19,000.00) per annum nor shall it
18 exceed Thirty-nine Thousand Dollars (\$39,000.00) per annum;

19 2. In every county having a service-ability factor, as defined
20 in Section 180.71 of this title, of more than Four Hundred Thousand
21 Dollars (\$400,000.00) but not more than Eight Hundred Thousand
22 Dollars (\$800,000.00), the basic salary of each of the county
23 officers named in Section 180.73 of this title shall not be less
24 than Twenty-two Thousand Five Hundred Dollars (\$22,500.00) per annum

1 nor shall it exceed Forty-two Thousand Five Hundred Dollars
2 (\$42,500.00) per annum;

3 3. In every county having a service-ability factor, as defined
4 in Section 180.71 of this title, of more than Eight Hundred Thousand
5 Dollars (\$800,000.00) but not more than Three Million Dollars
6 (\$3,000,000.00), the basic salary of each of the county officers
7 named in Section 180.73 of this title shall not be less than Twenty-
8 four Thousand Five Hundred Dollars (\$24,500.00) per annum nor shall
9 it exceed Forty-four Thousand Five Hundred Dollars (\$44,500.00) per
10 annum;

11 4. In every county having a service-ability factor, as defined
12 in Section 180.71 of this title, of more than Three Million Dollars
13 (\$3,000,000.00) but not more than Ten Million Dollars
14 (\$10,000,000.00), the basic salary of each of the county officers
15 named in Section 180.73 of this title shall not be less than Twenty-
16 two Thousand Five Hundred Dollars (\$22,500.00) per annum nor shall
17 it exceed Forty-two Thousand Five Hundred Dollars (\$42,500.00) per
18 annum; and

19 5. In every county having a service-ability factor, as defined
20 in Section 180.71 of this title, of more than Ten Million Dollars
21 (\$10,000,000.00), the basic salary of each of the county officers
22 named in Section 180.73 of this title shall not be less than
23 Nineteen Thousand Dollars (\$19,000.00) per annum nor shall it exceed
24 Thirty-nine Thousand Dollars (\$39,000.00) per annum.

1 B. ~~The~~ Except as provided in Section 3 of this act, the board
2 of county commissioners shall set the salaries for all elected
3 county officials within the limits allowed by law.

4 C. The annual salaries fixed by Section 180.71 of this title
5 shall be paid either monthly or twice a month, by order of the board
6 of county commissioners, for each month or fraction thereof the
7 incumbent lawfully occupies and holds title to such office.

8 SECTION 3. AMENDATORY 68 O.S. 2011, Section 3006, as
9 amended by Section 1, Chapter 300, O.S.L. 2012 (68 O.S. Supp. 2014,
10 Section 3006), is amended to read as follows:

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

21 B. In its functionings it is hereby declared an agency of the
22 state, as a part of the system of checks and balances required by
23 the Constitution, and as such it is empowered to require adequate
24 and accurate reporting of finances and expenditures for all budget

1 and supplemental purposes, charged with the duty of requiring
2 adequate provision for performance of mandatory constitutional and
3 statutory governmental functions within the means available, but it
4 shall have no authority thereafter to deny any appropriation for a
5 lawful purpose if within the income and revenue provided.

6 C. Notwithstanding any other provision of law and in counties
7 with a population of more than five hundred thousand (500,000)
8 according to the most recent Federal Decennial Census and with a
9 budget board created pursuant to the County Budget Act, the excise
10 board and not the board of county commissioners shall set the
11 salaries of the elected county officers in accordance with the
12 parameters set forth in Section 180.71 et seq. of Title 19 of the
13 Oklahoma Statutes.

14 D. Each member of the county excise board shall be required to
15 attend and successfully complete a course of instruction consisting
16 of at least six (6) hours within eighteen (18) months of appointment
17 for the first four (4) years of service on the board and three (3)
18 hours of instruction for every four (4) years of service after the
19 expiration of the initial four-year period. The course of
20 instruction shall include the duties and responsibilities of the
21 county excise board, including duties and responsibilities related
22 to authorized millage rates imposed by local taxing jurisdictions,
23 and the course shall be offered by or approved by the Oklahoma State
24 University Cooperative Extension Service.

1 SECTION 4. This act shall become effective November 1, 2015.

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