



# Duties and Responsibilities of Non-Elected County Officials

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## Non-Elected County Officials

County government is managed by both elected and non-elected officials. Fact Sheet AGEC-802 gives an overview of the offices managed by elected officials. This fact sheet reviews the county offices and boards overseen by county residents who are appointed.

## Budget and Tax Boards

### Overview of County Excise/Equalization Boards

The same members serve on the county board of equalization and on the county excise board. Different roles are assumed by the members depending on the time of year either board is required to meet. The county board of equalization is primarily responsible for equalizing the assessment roll. In carrying out this responsibility, the board is empowered to hear and settle protests on the taxable value of ad valorem taxed property. The county excise board reviews and approves the budgets of the political subdivisions within the county, and sets the ad valorem tax rates.

The Oklahoma Statutes specify who appoints the members of these boards. Each member is appointed by a different unit of state and local government as follows:

- One member by the Oklahoma Tax Commission
- One member by the district judge or a majority of the district judges when a district has more than one
- One member by the board of county commissioners

All members must meet the following qualifications before being appointed and while serving their terms:

- They must be residents and qualified electors of the county.
- They must reside in different county commissioner districts.
- They must not be elected officers in state, county, school district, or municipal governments.
- They may not file for an elected office without first resigning from the excise/equalization board.
- They must not be employees, officials or attorneys for any county, city, or town within the county.

Every four years a new board is appointed. The term coincides with the terms of the district one and district two county commissioners. A member may be reappointed. By law, the county clerk serves as the secretary to both the county board of equalization and the county excise board.

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## County Board of Equalization

The county board of equalization is required, by law, to equalize the assessment roll. For Oklahoma, an equalized assessment roll means taxable property within the county is assessed at the fair cash value for its use. The members as a board have the authority to:

- Hear protests filed against a property's appraised value, or taxable status or exempt status.
- Raise or lower appraised values to conform to the fair cash value of a property's use.
- Add omitted property.
- Cancel assessments on property not taxable.

In its capacity to hear and settle protests, the county board of equalization is a quasi judicial body. An aggrieved taxpayer is first required to file an informal protest with the county assessor. If both parties cannot come to an agreement, then the taxpayer files an appeal with the county board of equalization.

At a protest session, the board hears testimony from both the taxpayer and the county assessor. Sufficient evidence must be presented to support a change. If the protest is against a property's appraised value, then the fair cash value of similar properties must be presented. The law is very clear on this matter. The county board of equalization shall not change the appraised value of a property if the adjustment results in an appraised value that would be inconsistent with the equalized values of similar properties. A taxpayer, or the county assessor, may file an appeal in the district court against a ruling by the board. Protests cannot be heard on the assessment rate since the board does not have the authority to change it. The assessment rate within a county is set at the rate in effect in 1996 unless it has been changed since then by a vote of the people.

When the county board of equalization holds its session depends on the net assessed valuation of the county. The schedule is as follows:

- Net assessed valuation less than or equal to one billion dollars:
  1. Regular Session—April 1 to May 31.
  2. Special session—March 1 to March 31 and/or June 1 to July 31.
- Net assessed valuation greater than one billion dollars:
  1. Regular Session—Fourth Monday in January to May 31.
  2. Special session—June 1 to July 31.

A special session is allowed when the number of protests is greater than what can be heard and settled during the regular session.

Members of the county board of equalization are required to attend an educational program on their duties. By law, a member must attend a program within eighteen months from being appointed or forfeit the office.

## County Excise Board

The county excise board reviews the county budget and the budgets of the school districts and municipalities within the county. As stated in section 3006 of Title 68 of the Oklahoma Statutes, the board is

“...part of a system of checks and balances required by the Constitution, and as such it is empowered to require accurate reporting of finances and expenditures for all budget and supplemental purposes...”

The excise board is charged with ensuring that the constitutional and statutory functions of the local governments are adequately funded within the revenues available. Another important duty assigned to the county excise board is setting the tax rates for the ad valorem taxing districts within the county. In general, the county excise board performs the following fiscal duties:

- Determines fiscal condition—By examining the financial statement portion of the budget to determine the true fiscal condition of each general fund at the end of the prior fiscal year, and computing the total revenues available to each fund in the new fiscal year
- Ensures proper funding—By examining the estimate of needs portion of the budget to ensure that mandatory governmental functions are included and funded within the available revenues, and unlawful items are not included
- Fixes tax levies—By computing the ad valorem tax levies for the county, school district, and other ad valorem taxing districts within the county

If an unlawful item is included or a lawful item is not adequately funded, then the county excise board has the authority to revise the budget. The board approves the budget by certifying it and filing a copy with the State Auditor and Inspector and the county clerk. The levies are included on the certified copy.

In most cases the board meets from the first Monday in July until all its duties have been performed. In practice, the board begins reviewing the budgets at a later date. Statutory law requires county government to file a budget with the county excise board on or before August 17 of each year. Incorporated towns must file their budgets by August 22. City budgets must be filed by August 27. School districts have until October 1 to file a budget with the county excise board.

Since public funds are being appropriated, the Oklahoma Statutes provide opportunities for public input. Before the budget is approved, the county excise board must hold public hearings on the estimate of needs for the new fiscal year. Once the county excise board has certified a budget, the county clerk immediately publishes a notice announcing that the budget and levies are available for public review. A taxpayer may protest a levy by filing a complaint with the State Auditor and Inspector or the county clerk within fifteen days. If

a tax levy is protested, then the Court of Tax Review is called into session to hear all charges of a disputed levy. The Court of Tax Review is made up of a panel of three district judges selected by the Justices of the Oklahoma Supreme Court. If the court rules in favor of the protestor, then the county excise board must revise the budget and the levy.

## County Budget Board

Oklahoma law allows county government to create a county budget board through a resolution by the board of county commissioners. A county budget board allows all the elected county officers to work as a unit in preparing an annual budget. The chairman of the board of county commissioners serves as chairman of the county budget board.

When a budget is being prepared, the county budget board, rather than the board of county commissioners, examines the estimate of needs of each department. The budget board revises the estimate of needs as it deems advisable and prepares a budget. The board also conducts public meetings on the budget, and subsequently adopts a budget by July 1.

The budget board files the adopted budget with the county excise board. The county excise board examines it to ensure that mandatory governmental functions are adequately funded and within the limits authorized by law. The county excise board also checks for unlawful items and whether the budget is within the revenues available. If changes are required, the county excise board returns the budget to the budget board. Once the budget is in order, the county budget board certifies it and files a copy with the county clerk and the State Auditor and Inspector. The procedures for publishing the budget and allowing for protests are the same as described in this fact sheet in the last paragraph of the section entitled County Excise Board.

## Board of Tax Roll Corrections

The board of tax roll corrections is a quasi judicial board that is authorized to hear complaints or reports of errors in the tax roll after it has been certified and delivered by the county assessor to the county treasurer. Both elected and appointed officials serve on the board. By law the members are as follows:

- Chairman—Chairman of the board of county commissioners.
- Vice chairman—Chairman of the county board of equalization.
- Member—The county assessor.

Complaints and allegations of error are filed with the county clerk who serves as secretary and a non-voting member of the board.

The county treasurer is the only person who can alter the tax roll once it is certified. However, the county treasurer cannot enter a change without a Certificate for Correction of Error from the board of tax roll corrections. Either a taxpayer, the county assessor, or the county treasurer can petition the board for a hearing. One important point is that the board of tax roll corrections cannot hear complaints filed on the equalized value of a property. Such complaints must be heard by the county board of equalization. Statutory law permits the board of tax roll corrections to hear and settle the following complaints:

- Property lawfully exempt was assessed.
- Partial exemption was not deducted.
- Property tax was erroneously assessed to the wrong person or firm.
- Tax levy was erroneously computed.
- Tax was levied more than once on the same property.
- Property was taxed which has no taxable situs or does not exist in the county.
- Property was erroneously described.
- Wrong fair cash value was transferred onto the assessment roll and subsequent tax roll.
- Appraised or assessed value on the tax roll differs from the value on the equalized assessment roll.
- No adjustment was made to property destroyed or damaged by natural factors or fire prior to when the assessment roll was equalized.

If a taxpayer or the county assessor disagrees with the board, then that person may file an appeal in district court. Certain constraints are built into the process. For one, the board cannot hear a complaint filed on an ad valorem tax account that has been delinquent for more than one year. Once the board has issued a Certificate for Correction of Error, the taxpayer must submit a claim for refund within six months. Otherwise the claim will be disallowed.

## County Election Board

All the necessary steps in organizing and carrying out primary elections, runoff elections, and general elections come under the supervision of the county election board. Three members serve on the board and are appointed by the State Election Board. The county central committees representing the two largest political parties in the state submit lists of nominees to the State Election Board. A member is selected from each list to serve a four-year term. A third member is appointed for a two-year term and is designated by the State Election Board as the county election board secretary. The secretary is the chief administrative officer for the county board and may be reappointed by the state board.

Official duties assigned to the county election board include:

- Appointing members to the precinct boards
- Appointing election counters in each precinct
- Certifying a list of candidates of each political party for the offices for which the board is authorized to accept filings for candidacy
- Printing ballots for the primary, runoff primary, and general elections of state senators, state representatives, district attorney, county officers, and municipal officers
- Certifying the successful election of candidates for which the board is authorized to accept filings for candidacy

Each county election board has an official seal and, by law, affixes it to the certificates of election and all other official acts.

Each precinct in the county has a three-member precinct election board. These members are the election officials that voters see at the precinct polls. The members of the precinct election board serve a four-year term. The county election board appoints two members from lists submitted by the county central committees representing the two parties having the

highest number of voters in the state. The county election board designates one member as a precinct judge and the other member as a precinct clerk. The third member is also appointed by the county election board and is designated as a precinct inspector. The precinct inspector serves as the principal administrative officer of the precinct election board. Oklahoma protects its citizens from conflict of interest. Any person is disqualified from serving on a county election board or a precinct election board, or participating as a precinct counter if any of the following applies to that person:

- A candidate for office
- A deputy or regular employee of a candidate
- Related within the third degree to a candidate: the member must resign the position no later than 10 days following the closing of the filing period for candidacy.

The secretary of the county election board is responsible for providing and processing the declaration of candidacy forms for elected offices in county government, municipalities, and school districts within a county. Anyone interested in running for a local office obtains the requirements for filings from the secretary of the county election board's office located in the county courthouse.

Citizens register as voters with the secretary of the county election board or a voter registrar appointed by the secretary. A voter registrar may also serve as a precinct judge, clerk, or inspector. Voter registration records are maintained by the secretary of the county election board.

## County Cooperative Extension Service

Oklahoma State University as the state land-grant college offers on-going educational programs aimed at improving the quality of rural life. The county cooperative extension office is the local door to these programs. County personnel can call upon state, district, and area extension specialists who develop programs based on science-based, objective information to help Oklahomans solve problems, promote leadership, and manage resources wisely. Programs focus on (1) increasing opportunities for agricultural enterprises, (2) natural resources and environmental management, (3) food, nutrition, health and safety education, and (4) youth, family and community development. County Extension educators and Cooperative Extension area and state specialists are available to assist residents, businesses, and local governments through direct consultations, demonstrations, short courses, meetings, and mass media. Information is also provided through publications, such as OSU Extension Fact Sheets, and the extension website: <http://www.oces.okstate.edu/>.

Under the general management of the county extension director, farmers, community leaders, home-makers, and youth are provided access to educational resources in the following areas:

- Agriculture—Crop and livestock production and management, pest management, marketing systems, natural resource management, and farm safety.
- Rural Development—Community and economic development, business development, management and leadership programs, community infrastructure and services such as fire protection, solid waste management, transportation, etc., and public official education and assistance programs.

- Family and Consumer Sciences—Human nutrition and food safety, health and wellness, parenting education, individual family financial management, stress and resource management, and family and community leadership programs.
- 4-H/Youth—Leadership and citizenship programs, and technical skills development of youth in agriculture, home economics, health, science, and conservation.

The Oklahoma Cooperative Extension Service is tied to the United States Department of Agriculture (USDA). Federal and state laws provide for funding personnel and programs through cooperative agreements with USDA, Oklahoma State University, state government, and county government. Counties benefit from this partnership. The majority of the cooperative extension professionals and staff are assigned to counties.

Program development starts with local input. Every county has a Program Planning Advisory Council (PPAC) made up of local residents appointed by the county extension director. Representatives from the county council serve on a district council. Representatives from the district council are appointed to a state council, thereby allowing equal input from every region of the state.

## County Free Fair Board

Every county may create a free fair association. Free fair means county and township fairs, livestock shows, and other agricultural shows, where:

- No admission fee is charged to enter the fair grounds.
- No exhibition fee is charged to enter an exhibit carrying a premium.

Through time, several acts were passed by the Oklahoma Legislature under which a county free fair association can be organized. The one described below is currently practiced in most counties.

Under the 1937 Free Fair Act, the free fair association is managed by a nine-member board of directors. Three directors are elected from each county commissioner's district for a three-year term. The terms stagger whereby every year each county commissioner calls an election to replace a member from that commissioner's district. Each election is held at a mass meeting at a date, time, and place set by the board of county commissioners. The five-day filing period is set by the commissioners and must begin in January. The election must be held within three weeks of the last day of the filing period. A candidate must be a qualified elector in the county commissioner's district. If no one files, the commissioners appoint board members. No stipulation limits the number of terms a member may serve.

At the next scheduled regular meeting following the election, the county free fair board of directors must elect officers – a president, vice-president, secretary, and treasurer. The secretary need not be a board member. Officers and duties are as follows:

- President—Serves as executive head of the board of directors and enforces and carries out orders of the board.
- Vice-president—Acts in the president's absence.
- Secretary—Serves as clerk, and keeps all records and an account of all money and property of the free fair association; need not be a member of the board of directors.

- Treasurer—Keeps all monies and securities of free fair association and pays bills by warrants issued by the board of directors; must be bonded.

The board of directors manages the fiscal affairs of the association and the fair grounds and buildings. The board conducts the county free fair, district fairs, livestock shows, and other agricultural shows authorized by law. The board sets the time, place, and number of fairs and agricultural shows held in the county. One or more district fairs must be held in a county with a population exceeding 55,000 (according to the 1940 Census), excluding Tulsa and Oklahoma County where state supported fairs are held. Every spring the board must hold a junior livestock show where the animals are judged and awards are granted.

Monies to operate the county free fair association come from two main sources. The first is fees: fees charged for leasing the fair grounds and fees for renting concessions and advertising. The second primary source is taxes: an appropriation of the ad valorem levy for operating county government and/or sales tax. Another potential source is donations. An annual budget is prepared by the board of directors, submitted to the board of county commissioners, and included in the county budget submitted to the county excise board. By law the county excise board apportions part of the ten mills to the county free fair as follows:

- County population less than 15,000—May apportion up to one mill.
- County population over 15,000—May apportion up to one-half mill.
- County population greater than 55,000 (1940 Census)—Must apportion one-fourth mill.

A building fund may be created by a vote of the people to construct free fair buildings. The building fund and bonds issued to construct free fair buildings are managed by the board of county commissioners.

## Emergency Management

All incorporated jurisdictions of this state are required to develop an emergency management program in accordance with the Oklahoma Emergency Management Act of 2003. "Emergency management" means the preparation for and the coordination of all emergency functions. Emergency functions include fire fighting, law enforcement, medical and health, search and rescue, public works, warnings, communications, and evacuations. Counties are required to have a qualified emergency management director. Incorporated municipalities are required to either have an emergency management director or create an agreement with the county for emergency management services. The county office works in coordination with the Oklahoma Department of Emergency Management and corresponding federal agencies to prepare for and manage natural, as well as, man-made disasters or emergencies. This function includes steps to protect general welfare and preserve lives and property of the people. Each county must have written plans and procedures in place to support the responsibilities stated in the state Emergency Operations Plan. The National Incident Management System (NIMS) is the standard for incident management in the State of Oklahoma.

## County Trusts

Public trusts are authorized to be created to further public functions. Counties, cities, towns, and the state may create a trust by two-thirds majority of the governing body. Sometimes referred to as “express trusts” or “trust authorities,” they are governed by trustees. The number of trustees may vary from three to 15, and are usually appointed by the creating body. They typically serve without compensation, must take an oath of office, and be bonded. Trusts have many purposes. Examples are industrial development, park & recreation, solid waste collection, water district, public utility, hospital, and jail trust authorities. Public trusts operate according to the by-laws under which they were formed. These by-laws express the purpose of the trust, its function, duties, finances, and membership. Because trusts are public bodies, they are subject to the same accountability as other government bodies. They may issue debt obligations and acquire and convey property. They are subject to the open meetings and open records acts. Their financial statements are annually audited. Although a county trust is independent of the county government that formed it, the county government (parent) is the beneficiary of the trust. This means that if the trust is dissolved, the county receives the assets of the former trust.

## Health and Public Assistance Boards

County residents can be called to serve on local boards overseeing medical and public assistance programs supported by the county. Two boards created by law are the county board of health and county hospital board.

### County Board of Health

The county board of health is the local connection to the State Commissioner of Health and the State Board of Health. Five members are appointed as follows:

- Two members—Appointed by the State Commissioners of Health
- One member—Appointed by the district judge and is required to have a school administrator's certificate
- One member—Appointed by the board of county commissioners and is required to be a doctor of medicine or osteopathy, if available
- One member—Appointed by the board of county commissioners and may be a county commissioner

The four-year terms are staggered so every year a member's term expires and a new member is appointed. Members must be residents of the county.

The county board of health oversees the local public health programs, services, and facilities. Duties include adopting rules and regulations that are consistent with the policies of the State Board of Health, advising the State Commissioner of Health on local public health matters, and preparing an annual budget.

By law, the county board of health may or may not establish and maintain a county department of health. The board, in the best interest of the county, may recommend and carry out one of the following actions:

- Establish a county department of health.
- Enter into an agreement with cities or school districts within the county, or with other counties, to establish a cooperative or district board of health.

- Not establish a county or district department of health, but in its place recommend a county superintendent of health be appointed.

The State Commissioner of Health is charged with approving the recommendation carried out by the local board.

In counties with a county department of health, the State Commissioner of Health appoints a medical director to administer the facilities and staff. In counties without a department of health, the State Commissioner of Health appoints a county superintendent of health. For either situation, the appointed person must be a licensed physician.

The county department of health maintains programs for the prevention and control of diseases. Public health services include:

- Health education and guidance
- School health services
- Immunization, maternal and child health, and chronically ill and aged care
- Nutrition
- Environmental health and industrial safety
- Guidance and school health care.
- Maintenance of vital public health records and statistics

In counties without a county board of health, the board of county commissioners contracts with the county superintendent of health to take appropriate action to control or suppress, or to prevent the occurrence or spread of dangerous, communicable infectious or contagious diseases and enforce the rules and regulations of the State Board of Health.

Monies to operate a county board of health come from fees based on the ability to pay, a maximum two and one-half mill ad valorem tax levied for the health department, and funds from the State Commissioner of Health. The ad valorem levy must be approved by a majority of the votes cast at an election within the county or district. Up to one mill may be appropriated from the ten mill ad valorem tax levied for financing county government. Voters in some counties have approved a county sales tax with a portion of the proceeds earmarked for the county department of health.

A joint city-county board of health may be more efficient in counties with a large metropolitan area. Statutory law allows a nine-member city-county board of health in a county with a population of more than 225,000 and having a city with a population more than 150,000. Five members are appointed by the city council or city commission, and four members are appointed by the board of county commissioners. The responsibilities are the same as previously described for a county board of health. A city-county health department requires prior approval by both the board of county commissioners and the governing body of the city.

### County Hospital Board of Control

In counties with a county hospital, the board of county commissioners appoints a board of control to manage it. The board of control has the authority to hire a hospital administrator, oversee the budget and management of the hospital, adopt an admission policy, allow hospital participation in educational health programs, and carry out other functions provided by law.

Five, seven, or nine members may be appointed to the board. The board of county commissioners, at their discretion, may call an election to fill the positions. Each member

serves a four-year term. Very few counties operate a county hospital at this time. The costs to furnish and maintain a county hospital are beyond the revenues available to many county governments.

## **County Law Library Board of Trustees**

Every county, by law, is permitted to establish its own law library to provide legal resources for judges, government officials, attorneys, and county residents. The county law library is overseen by a five-member board of trustees. Members are as follows:

- Two district judges selected by the district judges, or the district judge and associate district judge when there is only one district judge.
- District attorney or assistant district attorney designated by the district attorney.
- Two members of the county bar association chosen by the membership.

The board of trustees establishes the rules for administering the law library, appoints a librarian and staff, and authorizes the purchase of books, journals, and other publications needed for legal research. If the board chooses not to appoint a librarian, then the court clerk serves as the custodian of the law library. Law books and periodicals, reports of the Oklahoma Supreme Court and district courts, and Attorney General Opinions are among the legal resources maintained at the county law library.

Financial support for the law library comes from revenues derived from court costs and surpluses in the court fund. By law, the library is located in the county seat, and its use is free. A branch law library may be established elsewhere in the county by the board of county commissioners or the law library board of trustees.

## **City-County Park and Recreation Commission**

Under the 1965 City-County Park and Recreation Act of Oklahoma, a densely populated county may contract with a city to establish and operate a recreation system. One criterion is that there be no city in the county with a population of less than 1,000. The purpose of the Act is to:

- Provide all citizens of the county equal access to comprehensive recreational facilities.

- Avoid duplication in maintaining and operating recreational facilities within the county. Both the governing body of the city and the board of county commissioners need to pass a resolution to create the city-county park and recreation system.

A joint park and recreation system is overseen by an eleven-member city-county park and recreation commission. Five members are appointed by the mayor. The board of county commissioners appoints four members. Both the chairman of the board of county commissioners and the mayor are members of the city-county recreation commission. Members serve a three-year term and cannot succeed themselves after serving two consecutive terms.

The city-county park and recreation commission has the authority to:

- Adopt rules and regulations to operate the system.
- Purchase and lease land and buildings.
- Accept and decline donations of land.
- Accept and convey legal title in the commission's name.
- Erect and operate recreational facilities.

The commission is also charged with appointing a director of the joint recreation system.

## **Land Use Planning Commissions**

Amyriad of laws allow county commissioners to establish land use planning commissions to bring about the orderly development of the unincorporated areas within the county. The laws vary depending on the size of the county and the metropolitan areas within it. The laws are too complex to include in this review of non-elected county officials.

## **Acknowledgement**

This fact sheet resulted from an expansion and update of earlier versions prepared by Dr. Charlie Burns and Ms. Dolores Willett.

This OSU Extension fact sheet is part two of a two-part series on county officials. OSU Fact Sheet AGEC-802 makes up part one and covers elected county officials. Topics within both fact sheets are covered in the County Government Personnel Education and Training Program. The program is overseen by the Commission on County Government Personnel Education and Training.



## **The Oklahoma Cooperative Extension Service Bringing the University to You!**

The Cooperative Extension Service is the largest, most successful informal educational organization in the world. It is a nationwide system funded and guided by a partnership of federal, state, and local governments that delivers information to help people help themselves through the land-grant university system.

Extension carries out programs in the broad categories of agriculture, natural resources and environment; family and consumer sciences; 4-H and other youth; and community resource development. Extension staff members live and work among the people they serve to help stimulate and educate Americans to plan ahead and cope with their problems.

Some characteristics of the Cooperative Extension system are:

- The federal, state, and local governments cooperatively share in its financial support and program direction.
- It is administered by the land-grant university as designated by the state legislature through an Extension director.
- Extension programs are nonpolitical, objective, and research-based information.
- It provides practical, problem-oriented education for people of all ages. It is designated to take the knowledge of the university to those persons who do not or cannot participate in the formal classroom instruction of the university.
- It utilizes research from university, government, and other sources to help people make their own decisions.
- More than a million volunteers help multiply the impact of the Extension professional staff.
- It dispenses no funds to the public.
- It is not a regulatory agency, but it does inform people of regulations and of their options in meeting them.
- Local programs are developed and carried out in full recognition of national problems and goals.
- The Extension staff educates people through personal contacts, meetings, demonstrations, and the mass media.
- Extension has the built-in flexibility to adjust its programs and subject matter to meet new needs. Activities shift from year to year as citizen groups and Extension workers close to the problems advise changes.

Oklahoma State University, in compliance with Title VI and VII of the Civil Rights Act of 1964, Executive Order 11246 as amended, Title IX of the Education Amendments of 1972, Americans with Disabilities Act of 1990, and other federal laws and regulations, does not discriminate on the basis of race, color, national origin, gender, age, religion, disability, or status as a veteran in any of its policies, practices, or procedures. This includes but is not limited to admissions, employment, financial aid, and educational services.

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