



OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

DATE: July 10, 2023

BULLETIN NUMBER 2023-01

TO: County Clerks

REGARDING: Training requirements for Excise and Equalization Board Members

Senate Bill 483, effective November 1, 2021 amended state statutes related to members of the county board of equalization and county excise board. The amendments to 68 O.S. § 2862 established required training courses for county board of equalization members and 68 O.S. § 3006 established required training courses for county excise board members. The legislation further implemented consequences for members not attaining the proper training and gave the State Auditor and Inspector (SAI) the duty of enforcing those consequences. In order for SAI to fulfill this statutory responsibility, it is important to maintain effective communication between SAI and the respective board members. Further, the legislation gave SAI the authority to promulgate rules as necessary to implement the provisions of the act.

In response to this statutory obligation, we have prescribed form #452, Notice of Excise/Equalization Board Member Appointment, to be completed by the board member and county clerk. As secretary to the respective boards, the County Clerk shall sign the completed form and submit to SAI within 30 days of the appointment or re-appointment of the respective board member. The attached SAI Form #452 is available on our website at www.sai.ok.gov under the following tabs: County Services, County Forms, County Clerk. The form is available in an Excel workbook file, the first tab is the portion to complete and return to SAI. The second tab labeled "Submission Information" contains the physical address and email address where you may submit the form as well as the statutory language entailing the training requirements.

If you have any questions, please call me or Nancy Grantham at (405)521-3495.

Cheryl Wilson

State Auditor and Inspector
County Management Services

Notice of Excise/Equalization Board Member Appointment	
County _____	Date of Appointment: _____
Member Name _____	Appointing Authority _____
Home address _____	Term begins _____
Phone _____	Term ends _____
Email _____	
How do you prefer to be notified of training opportunities and compliance issues?	
	Email _____
	Phone _____

Please be aware separate training is required and provided for both Equalization board and Excise board members

Failure to meet the training requirements stated below will result in forfeiture of board compensation and ultimately removal from office.

Training for **Equalization** Board members is provided by the Center for Local Government Technology at Oklahoma State University:

Phone: (405)744-6049

<https://clgt.okstate.edu>

6 hours of training within 12 months of appointment.

3 hours of training annually.

Training for **Excise** Board members is provided by the County Training Program at Oklahoma State University:

Phone: (405)744-9828

<https://extension.okstate.edu/programs/county-government-training-program>

6 hours of training within 12 months of appointment.

3 hours of training annually.

Compensation:

Board members are allowed to be paid up to \$100 per day (or \$125 for counties with \$2 billion or more of assessed valuation) for the duties performed under **each board**.

I understand that failure to attain the required training for each, Excise and Equalization boards, will result in loss of compensation and ultimately removal from office.

Board member signature: _____	Date: _____
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I understand the board secretary must provide this completed document to the State Auditor and Inspector within 30 days of appointment of a board member (including re-appointments).

Board secretary signature: _____	Date: _____
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This form may be submitted via mail or email.

Address: **2300 N. Lincoln Blvd, Suite 123**
Oklahoma City, OK 73105
ATTN: Nancy Grantham/Cheryl Wilson

Email: ngrantham@sai.ok.gov
cwilson@sai.ok.gov

Statutory Requirements:

68 O.S. § 2862 - County Board of Equalization

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 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 an annual continuing education course of instruction of at least three (3) hours developed by the Oklahoma State University Center for Local Government Technology. 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 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 One Hundred Dollars (\$100.00) per day, such amount to be established by the boards.

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.

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.

68 O.S. § 3006 - County Excise Board

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 chair, and another as vice chair who shall preside in the absence of the chair, for the purpose of performing the duties required of it by law during such fiscal year. Thenceforth, the board may meet from day to day, or adjourn from day to day and time to time thereafter for 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 twelve (12) months of appointment and three (3) hours of instruction for every year of service. 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 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.