An Act

ENROLLED HOUSE BILL NO. 2526

By: Casey of the House

and

Stanislawski of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2011, Section 2862, which relates to the county board of equalization; modifying requirements related to training; providing for forfeiture of office based on failure to meet requirements; and providing an effective date.

SUBJECT: County boards of equalization

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

SECTION 1. AMENDATORY 68 O.S. 2011, 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 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) 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. <u>In addition to the</u> initial training requirement, each member of the county board of equalization shall attend and successfully complete the same or a similar course of instruction 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 course of instruction shall result in forfeiture of office and the vacancy shall be filled in the manner provided by law.

C. 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) 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) per day, such amount to be established by the boards.

D. 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. 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.

SECTION 2. This act shall become effective November 1, 2016.

Passed the House of Representatives the 2nd day of March, 2016.

Presiding Officer of the House of Representatives

Passed the Senate the 6th day of April, 2016.

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Presiding Officer of the Senate