



Duties and Responsibilities of Elected County Officials

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Elected County Officials

By Oklahoma law, there are nine county offices where the officials responsible for the offices are elected by the eligible voters within the county. The elected officials are three county commissioners, a county clerk, a county assessor, a county treasurer, a county sheriff, a court clerk, and a district attorney. The district attorney is elected by the voters from one or more counties within a district. Statutory law establishes the county or counties comprising a district.

Each elected officer serves a four year term in office. The terms stagger where every two years at the November general election there are ballots for several county offices. The schedule of election years is outlined in Table 1.

Except for the county treasurer, all elected officials are sworn into office the first Monday of January following the general election held in November of the previous year. County treasurers are sworn into office the first Monday of July following the general election held in November of the previous year.

Board of County Commissioners

There are three county commissioners' districts in every county in Oklahoma. The districts are approximately equal in population and numbered as district one, two and three. A county commissioner is elected by the electors within a district to serve on the board of county commissioners. The board of county commissioners is the chief administrative body for the county. Many citizens perceive a county commissioner as mainly being responsible for maintaining and constructing the county roads and bridges. While these are important duties required by the office, a county commissioner, as a member of the board, is also responsible for setting and administering policies for the county.

The board of county commissioners is required by law to hold, at the county seat, a regular meeting on the first Monday of each month to transact county business. The agenda might include

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legal, personnel and fiscal matters. In practice, more frequent meetings are held and an agenda is posted in advance within the courthouse. The board of county commissioners' business meetings are open to the public.

By law, the commissioners must act as a board when entering into contracts or other agreements affecting the county's welfare. Thus, actions taken by the board are voted on and approved by a majority of the commissioners.

The board of county commissioners has legal powers when acting in the county's welfare. Among the powers granted by law are the authority to:

- Sell or purchase public land or buildings for the county.
- Call a county bond election for approving a public project or creating a special district.
- Incur public indebtedness in the county's name.
- Implement an economic development program for the county.
- Purchase security contracts known as a blanket bond to insure all county officers and employees for any loss to the county when carrying out their duties.
- Approve the warrants for payments of claims for equipment or supplies purchased or leased by the county, and the warrants for the county payroll.
- Receive and approve all bids on major purchases or construction projects.
- Authorize and maintain an inventory of all the property owned or leased by the county which exceeds \$500 in value.
- Audit the accounts of the county officers.
- Develop minimum personnel policies for the county employees with the approval of a majority of all the elected county officers.
- Designate and publish each year (in conjunction with the county excise board) the holidays on which the county offices may close.

Table 1. Schedule of Election Years.

Office	Election Years		
County Commissioner, District 1	2010	2014	2018
County Commissioner, District 2	2008	2012	2016
County Commissioner, District 3	2010	2014	2018
County Assessor	2010	2014	2018
County Treasurer	2010	2014	2018
County Clerk	2008	2012	2016
County Sheriff	2008	2012	2016
Court Clerk	2008	2012	2016
District Attorney	2010	2014	2018

* Beginning in the election year 1990, the term of office for the three county commissioners was staggered. Following the 1990 election, the District Two County Commissioner served six years in office for only one term, then resumed a four-year term after the 1996 general election.

THE GENERAL ELECTION FOR COUNTY OFFICERS IS HELD IN NOVEMBER OF THE SCHEDULED ELECTION YEAR.

- Lease tools, apparatus, machinery or equipment to another county, political subdivision or state agency, or jointly buy equipment with other counties.
- Maintain and construct the roads and bridges in the county highway system.

The board of county commissioners plays an integral part in the receiving and expending county funds. As the county's chief administrative body, the three county commissioners must make major financial decisions and transactions. Also, the board of county commissioners has the official duty to ensure the fiscal responsibility of the other county officers who handle county funds. By law, the board has the power and duty to audit the accounts of all the officers who receive and manage money belonging or appropriated to the county.

The board of county commissioners also has a role in the county budget process. (In counties that have elected to come under the County Budget Act, the budget board is the governing board of the county with respect to budget making. The budget board consists of the assessor, county clerk, court clerk, three commissioners, sheriff, and treasurer.) Near the end of each fiscal year, the board must collect from each elected and nonelected county official a financial statement showing their expenditures and remaining revenues for the current fiscal year, and their estimate of needs for the upcoming fiscal year. Furthermore, the board is required by law to prepare a statement showing the county's current financial condition, and the anticipated revenues for the upcoming fiscal year along with an estimate of needs for each county office. The county clerk assists the board of county commissioners or budget board in carrying out these duties. The information is published in a newspaper by the board of county commissioners and submitted to the county excise board. Final authority for funding each county office lies with the county excise board.

Unlike the misconception that county commissioners are only elected to build and maintain county roads and bridges, as members of the board of county commissioners, they are foremost policy makers and business managers for the county. All the review and approval procedures empowered to the board are a means to provide the public with a fiscally efficient system of county government.

County Clerk

The county clerk serves as the register of deeds and custodian of records for the county. Thus, all legal instruments filed with the county by private citizens and public officials are kept and preserved by the county clerk. Records and financial accounts belonging to the county are also kept by the county clerk.

By law the county clerk also serves as the secretary to several boards, including the board of county commissioners, the county excise board, the county board of equalization, and the board of tax roll corrections. Secretary in this context is an official title for the county clerk's role before, during and after the business meetings held by these boards. For example, the county clerk posts the agenda and ensures that the proceedings, decisions and official votes of each member are accurately recorded and maintained as permanent records. The duties and responsibilities of the county clerk also include the financial affairs of the county. The county clerk reviews all the claims for payment of goods and services purchased or contracted by the county, and prepares for the board of county commissioners the proper warrants for payment. Another duty is preparing the warrants for the county payroll. In carrying out these duties, the clerk is required to keep a financial ledger showing all the receipts and expenditures of the county.

As register of deeds, numerous private and public legal documents are recorded and filed in the county clerk's office by public officials, businesses and individuals. Examples are:

- Plat maps of cities, towns, additions and subdivisions.
- Instruments of title such as deeds and mortgages to real property.
- Chattel (personal property) mortgages.
- Oil and gas leases.
- Local, state and federal tax liens.
- Real estate liens, mechanic liens, oil and gas liens, and other liens against property located in the county.
- Military discharge papers.

The county clerk also maintains a "judgment docket" where orders from the district court on real property are entered.

Purchases, rentals, lease purchase agreements, and repairs paid from county funds are processed and made through the county clerk's office. The county clerk, or one's designated deputy, serves as the purchasing agent for the county. By centralizing the county purchases within the county clerk's office, the county officers can rely on the purchasing agent to find the best buys available. This system is a means to ensure the public that tax dollars are being spent appropriately, through a regulated, systematic process. In budget board counties, the budget board has the authority to retain the purchasing arrangement described here or it has the authority to appoint a different officer and purchasing agent to perform county purchasing functions.

Various records within the different county offices are classified as "open records." As such, they can be reviewed and mechanically copied by the public. The county clerk has on hand the schedules showing the fees charged by each county official for document searches and mechanical copies.

County Assessor

The county assessor has the responsibility to appraise and assess the real and personal property within the county for the purpose of ad valorem taxation. Also, the county assessor is required to compute the ad valorem taxes due on all the taxable property. By law, the county assessor appraises all the taxable real and personal property according to its fair cash value for which the property is actually being used as of January 1 of the taxable year, and assesses it at the local assessment percent of its fair cash value. The formula used by the county assessor throughout the ad valorem taxation process includes:

$$\text{Fair Cash Value} \times \text{Assessment Rate} = \text{Assessed Value}$$

$$\text{Assessed Value} \times \text{Millage Rate} = \text{Tax Bill}$$

Property subject to ad valorem taxation is as follows:

- Real property — land and buildings
- Individual personal property — household furniture and other personal belongs.
- Business personal property — equipment and inventory belonging to a business establishment.
- Public utility property — electrical utilities, pipelines, and transportation facilities such as railroads.

The county assessor only computes the taxes owed by most of the public utilities since by law the State Board of Equalization is responsible for appraising and assessing public utility property.

Constitutional law limits the assessment rate to 11-13.5% for real and 10-15% for personal and 22.85% for public service properties. The county assessor carries out the process up to computing the amount of taxes due. Ad valorem taxes are collected by the county treasurer, who also prepares and sends out the tax bills.

A system of checks and balances comes into play before the ad valorem taxes are computed. That is, once the county assessor has appraised all the property and applied the assessment

rate to come up with the assessed values of all the taxable real and personal properties within the county, the county assessor prepares an assessment roll and delivers it to the county board of equalization. The assessor mails a notice to those persons whose assessed values have increased. Oklahoma law empowers the county board of equalization with the duty to equalize and certify the assessment roll. A duty which requires the board to ensure all the taxable real and personal property within the county is appraised at its fair cash value. Once the assessment roll has been equalized and certified by the county board of equalization, the county assessor must have the total assessed valuation certified by the State Board of Equalization. Lastly, the county assessor receives the certified millage rates from the county excise board and then computes the ad valorem taxes.

In carrying out one's duties, the county assessor is required by law to build and maintain permanent records on the taxable real property and the tax exempt real property within the county. Information entered on each record includes the property's legal description, taxable classification, owner's name and address, and the homestead exemption status of the owner. The county assessor is authorized to allow a homestead exemption to homeowners who own and reside in their own home. The exemption amounts to a \$1,000 or less reduction in the home's net assessed value. Heads of households who qualify for the homestead exemption, and whose household income from all sources is \$20,000 or less are entitled to an additional homestead exemption. An additional \$1,000 or less is subtracted from the home's net assessed value.

Another duty of the county assessor is to administer the personal property tax and the personal property exemptions. Heads of households are entitled to a \$100 reduction in the net assessed value of their household personal property. Heads of households who were honorably discharged from the U.S. Armed Forces are entitled to an additional \$200 reduction. If you are a veteran your personal property exemption amounts to \$300.

County Treasurer

All the revenues received by county government from ad valorem taxes and other sources are deposited with the county treasurer. As the official depository for county revenues, the county treasurer operates under strict guidelines. State law requires the county treasurer to be covered by a surety bond valued at \$50,000.

By law, the county treasurer exercises the power to collect ad valorem taxes for the county and its political subdivisions (such as schools, cities and towns). The county treasurer works from the tax roll prepared by the county assessor. In conjunction with collecting ad valorem taxes, the county treasurer is empowered to issue delinquent personal property tax warrants and to supervise the sale of a tax lien on real property for delinquent taxes.

The county treasurer is also custodian of school district funds unless the board of education chooses to appoint its own treasurer. All monies received by the county treasurer are recorded in the "Treasurer's General Ledger" and credited to the proper fund. A duplicate book is maintained by the county clerk. The county treasurer has the duty to make only properly authorized deposits. Daily deposits are made into interest bearing accounts in banks designated by the board of county commissioners as county depositories. Thus, the county treasurer serves as the financial officer for county government.

Payments are made through warrants written by the county clerk, approved by the board of county commissioners, and registered by the county treasurer. The county treasurer is required to keep a "Payment Register" in which all the warrants are entered along with the date of payment and other information required by the State Auditor and Inspector.

To account for county revenues and expenditures, the county treasurer is required by law to maintain an accurate record of all

the monies received and disbursed, and to prepare a financial statement for review by state and county officials. The State Auditor and Inspector's Office prescribes all the forms used by the county treasurer, and at least twice a year inspects the county treasurer's accounts. On the county level, the county treasurer is subject to the scrutiny of both the board of county commissioners and the county clerk who, through their official duties, require balanced books be maintained and a financial statement be submitted for review at least four times annually. These checks are another means to provide a fiscally efficient system of county government.

Court Clerk

The court clerk has the primary responsibility to record, file, and maintain as permanent records the proceedings of the district court. The court clerk and ones appointed deputies work with the different divisions of the district court which are as follows:

- Civil — damage, equity, writs (court order) and civil cases, injunctions and garnishments.
- Criminal — felony and misdemeanor cases, and traffic violations.
- Probate — guardianship, mental health, adoption, and other judicial determination cases.
- Juvenile — matters of the children's court.
- Domestic Relations—divorces, separations, annulments, emergency protective orders, income assignments, and paternity cases.
- Small Claims — cases involving claims or damages under \$6,000, including garnishments, recovery of personal property, and recovery of money based on a contract or tort.

As a means of identifying a court proceeding, the court clerk is required to maintain various books such as an appearance docket, a plaintiff and defendant docket, and a journal docket. Duplicates of the documents filed in a case and all the documents signed by the judge are entered in the journal docket.

Synopses of the court proceedings are prepared by the court clerk or a deputy within the court clerk's office and recorded in the appearance docket. Word-for-word transcripts are prepared by the court reporter and filed with the court clerk. All the court proceedings are public information except those related to juvenile, guardianship, adoption and mental health cases. Officers of the court and other authorized court personnel are mainly the only persons allowed to remove records or case files from the court clerk's office. For transcripts of court cases open to the public, copies are obtained from the court reporter. The court reporter is a state employee assigned to the district court.

The court clerk also functions as a processor and licensing agent. For example, the court clerk also issues process papers such as warrants or writs (orders from a court) to be served by the county sheriff or another authorized party. As a licensing agent, the court clerk issues marriage licenses, passports, notary certifications, beer and pool hall licenses, and private process server licenses.

Fees for licenses and payments for court costs are paid to the court clerk. These payments are properly recorded and deposited by the court clerk into the court fund. Monies from the court fund are identified for distribution by the court clerk, in accordance with the law, to the appropriate units of county and state government.

The court clerk is mainly accountable to the Court Administrator's Office which is a unit of state government and the Oklahoma Supreme Court. For statewide uniformity, every court clerk uses forms and follows procedures prescribed by the Court Administrator's Office, the Oklahoma Supreme Court, and the State Auditor and Inspector.

County Sheriff

The county sheriff is responsible for preserving the peace and protecting life and property within the county's jurisdiction. As the county's chief law officer, the sheriff has the power and authority to suppress all unlawful disturbances, to apprehend and secure persons charged with a felony or breach of peace, and to operate the county jail. In some counties, a city contracts with the county sheriff to operate a city-county jail.

The county sheriff also works with other units of county government on a fee basis. By law, the county sheriff or one's appointed deputy serves warrants and process papers ordered by the district court. The county board of health also may require the county sheriff to serve process papers or to assist with correcting any situation considered a nuisance or danger to public health. The sheriff serves delinquent property tax warrants for the county treasurer.

The county sheriff is accountable for all the fees received by the sheriff's department. Daily deposits are made into the "sheriff's service fee account" within the county treasurer's office. Expenses are itemized and reported monthly to the board of county commissioners. Each year the county sheriff prepares a report from the jail register and sends copies to the Secretary of State and the county clerk who files it with the board of county commissioners. A copy is also sent to the district judges at the opening of each district court's term.

Along with law enforcement duties, the county sheriff issues permits to house movers and designates the routes for moving houses within the county. The sheriff is also required to post in each jail cell a list of all the attorneys practicing in the county.

District Attorney

There are 27 district attorney districts in Oklahoma. The voters from every county in a district elect one district attorney every four years. The counties in each district are shown in Table 2. By law, a district attorney must be a licensed lawyer and cannot maintain a private practice while in office. The latter requirement serves to protect the public from the district attorney becoming involved in practices that might be in conflict with one's role as a public official. Duties performed by the district attorney are as follows:

- Serves as the prosecutor in trial courts for crimes committed within the district.
- Assists a grand jury by giving legal advice, examining witnesses, and drawing up an indictment when necessary.
- Provides witness and victim assistance.
- Serves as the chief legal counsel for county government.

As the chief prosecutor for the district, the district attorney is required to prosecute in district court the crimes committed within one's district. In Oklahoma, counties within a district court may be different than the counties within a district attorney's district. Thus, a district attorney may have to work with a different set of district judges depending on the county where the crime occurred.

Witness and victim assistance is at the discretion of the district attorney and in some cases requires written approval by

Table 2. District Attorney Districts.

District	Counties
	(City in parenthesis denotes district office)
1.	Beaver, Cimarron, Harper, and Texas (Guymon)
2.	Beckham, Custer (Arapaho), Ellis, Roger Mills, and Washita
3.	Greer, Harmon, Jackson (Altus), Kiowa, and Tillman
4.	Blaine, Canadian, Garfield (Enid), Grant, and Kingfisher
5.	Comanche (Lawton) and Cotton
6.	Caddo, Grady, Jefferson, and Stephens (Duncan)
7.	Oklahoma (Oklahoma City)
8.	Kay (Newkirk) and Noble
9.	Logan and Payne (Stillwater)
10.	Pawnee and Osage (Pawhuska)
11.	Nowata and Washington (Bartlesville)
12.	Craig, Mayes, and Rogers (Claremore)
13.	Delaware and Ottawa (Miami)
14.	Tulsa (Tulsa)
15.	Muskogee (Muskogee)
16.	Latimer and LeFlore (Poteau)
17.	Choctaw, McCurtain (Idabel), and Pushmataha
18.	Haskell and Pittsburg (McAlester)
19.	Atoka, Bryan (Durant), and Coal
20.	Carter (Ardmore), Love, Johnston, Marshall, and Murray
21.	Cleveland (Norman), Garvin, and McClain
22.	Hughes, Pontotoc (Ada), and Seminole
23.	Lincoln and Pottawatomie (Shawnee)
24.	Creek (Sapulpa) and Okfuskee
25.	McIntosh and Okmulgee (Okmulgee)
26.	Alfalfa, Dewey, Major, Woods, and Woodward (Woodward)
27.	Adair, Cherokee, Sequoyah (Sallisaw), and Wagoner

the district judge. Allowable witness assistance includes witness protection, information on procedures for obtaining witness fees, and employer intervention to ensure an employee can appear in court without substantial loss in pay and benefits. Victims can be assisted in obtaining financial aid and social services.

To aid in the massive number of cases reviewed and represented by the office, a district attorney may assign one or more assistant district attorneys and investigators to a county.

As the chief lawyer for county government, the district attorney acts as the legal advisor to the county officers on matters related to their duties. When any county in the district is involved in a civil litigation, the district attorney serves as its defender or prosecutor. At various times county officials call upon the district attorney to clarify a law or request an official interpretation from the Attorney General.

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