

OKLAHOMA

COUNTY GOVERNMENT OVERVIEW

Counties

77

Government Form

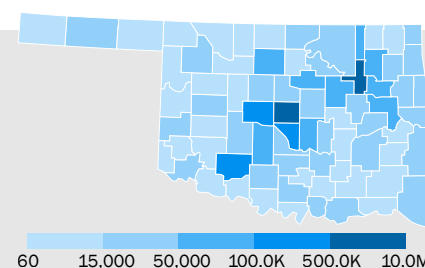
Traditional¹

Governing Body Size

3

Population (2020)

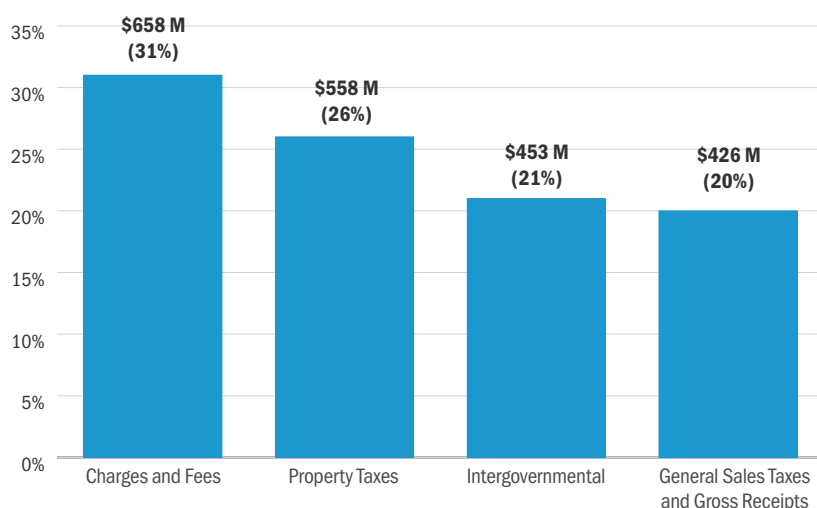
4 million²



County Authority

Dillon's Rule: All counties within Oklahoma are governed under general law and therefore have only the authority that is explicitly extended to them by the state. There is a state law, however, that grants the authority to adopt a home rule charter by way of a charter commission, but only to counties that have a population of 550,000 or less and have a metropolitan area with a population of 250,000 or more. The charter may specify appropriate powers for the county that are not inconsistent with state law. No counties in Oklahoma have adopted a charter in this way as no counties currently meet the population criteria.

TOP REVENUE SOURCES FOR OKLAHOMA COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

¹"Government Form" refers to the distribution of executive decision making authority in a county. "Traditional" county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). "Reformed" county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county's executive decision making authority. "Mixed" county states means that some counties in that state are "traditional" and some are "reformed."

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

Services counties MUST provide:

- Administer a county board of health.
- Develop an emergency management program and appoint a qualified emergency management director.

Services counties CAN provide:

- Construct, maintain and repair all county highways and bridges.
- Operate parks, playgrounds and other public recreation facilities.
- Establish a countywide economic development program.

Services counties CANNOT provide:

- Electric services as they are provided at the municipal or state level.

STRUCTURE/AUTHORITY

SUMMARY

The county government structure in Oklahoma is fairly uniform in that each county has a board of three county commissioners which serves as both the executive and legislative decision-making body. Counties are not authorized by the state to employ either an elected executive or an appointed administrator. Oklahoma is unique in its judicial system. Unlike other states, Oklahoma has two courts of last resort. County commissioners have the power to make orders related to county property, to audit the accounts of county row officers, to manage necessary public projects and infrastructure and to declare a local emergency for the areas within their jurisdiction.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Attorney	Appointed	Mandatory
Assessor	Elected	Mandatory
Clerk*	Elected	Mandatory
Court Clerk	Elected	Mandatory
Sheriff	Elected	Mandatory
Treasurer	Elected	Mandatory

*The county clerk serves as the ex-officio registrar of deeds.



COUNTY STRUCTURE

Legislative Branch: A board of three elected commissioners serves as the sole legislative decision-making body.

Executive Branch: A board of three elected county commissioners serves as the executive decision-making body.

Judicial Branch: There is a district court in each of Oklahoma's 77 counties which are divided into 26 judicial districts. The district courts are the trial courts and have original jurisdiction over all legal matters. Oklahoma also has two courts of last resort, unlike most other states which only have one. These two courts are the state supreme court which determines issues on civil matters and the court of criminal appeals which has jurisdiction over criminal matters.

Optional Forms of Government: All Oklahoma counties are run by a board of three county commissioners and are governed under general law. There are no alternative forms of county government.



COUNTY AUTHORITY

Executive Power: Oklahoma counties are governed under Dillon's Rule and therefore may only exercise the powers that have been specifically granted by state law. Counties have the power to purchase and hold real property, make contracts necessary to exercise corporate and administrative power and more. The power of the county is exercised through the board of county commissioners which can make all orders regarding the real property of the county, audit the accounts of county row officers, construct and repair bridges and more.

Ability to Form Partnerships: A board of county commissioners may enter contracts with the county seat to operate a joint city hall county courthouse or a county-city jail. Counties may enter intergovernmental cooperative agreements with federally recognized Indian tribes to construct and maintain streets, roads, bridges and highways. Counties may also enter interlocal agreements to participate in the County Government Council.

Call a State of Emergency: A county that is experiencing a disaster may declare a local emergency, enter contracts and incur obligations necessary to protect the health and safety of persons and property and provide emergency assistance to the victims of the disaster.

Special Districts: There are over 600 special districts throughout Oklahoma. Of these, there are 13 different types of special districts including, but not limited to, fire protection districts, enterprise district management authorities, irrigation districts and rural road improvement districts.

SERVICES

OVERVIEW OF COUNTY SERVICES

As Oklahoma counties are governed under general law, the services that can, cannot and must be provided are all determined by state legislation. Counties are authorized to have jurisdiction over many services including health departments, housing, libraries and social services. Through the creation of special service districts, counties may also have authority over utilities such as water, solid waste and gas.



HEALTH AND HUMAN SERVICES

County Health Department: State statute establishes in each county a five-member county board of health. The county board of health has powers regarding the regulation and delivery of public health policy, and they are also authorized to establish and maintain a county department of health.

Hospitals: Any combination of cities, towns and counties, by resolution of their governing boards, may jointly create a hospital authority for the purpose of planning, financing and constructing hospitals or medical facilities.

Senior Care Facilities: A board of county commissioners may enter into agreements with any local senior citizen center which meets federal regulations for the furnishing of services for county residents that meet certain conditions.

Mental Health Facilities: Mental health and substance abuse services are administered at the state level.

Welfare: Counties with over 200,000 residents may establish a human services center or social services center which includes an indigent care facility and any other service for the care of residents in need.

Child Welfare: The county commissioners of any county with over 75,000 residents are authorized to construct, establish and maintain county supervised schools and homes for neglected and dependent children.



INFRASTRUCTURE

Roads: County board of commissioners are authorized to construct, maintain and repair all county highways and bridges. Boards may also establish improvement districts for existing roads in unincorporated areas.

Utilities: Utilities are regulated at the state level by the Oklahoma Corporation Commission or at the municipal level. Counties are authorized to provide water, sewer, gas and solid waste utilities through the creation of special districts.

- **Water:** Counties, upon receiving a petition and holding a hearing, are authorized to create public nonprofit rural water districts and may construct, purchase, maintain and operate buildings, works, machinery, supplies, equipment and facilities necessary for water distribution.
- **Solid waste:** Counties, upon receiving a petition and holding a hearing, are authorized to create public nonprofit rural solid waste management districts and may construct, purchase, maintain and operate buildings, works, machinery, supplies, equipment and facilities necessary for waste management systems.
- **Electric:** Counties are not authorized to provide electric services as they are only provided at the municipal or state level.
- **Gas:** Counties, upon receiving a petition and holding a hearing, are authorized to create public nonprofit natural gas distribution districts and may construct, purchase, maintain and operate buildings, works, machinery, supplies, equipment and facilities necessary for gas distribution.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Any county may, either singly or jointly with a city, town, school district or separate county, establish, erect, maintain and operate public recreation buildings, parks, playgrounds, athletic grounds, swimming pools, stadiums and community centers.

Parking: Counties with a population of more than 300,000 may, by resolution, install and operate county parking lots on which motor and other vehicles may be parked and for which parking fees can be charged and parking meters can be installed.

Libraries: A county's board of commissioners may appoint a public library board which has the power to operate and maintain a county library system.



ZONING AND DEVELOPMENT

Zoning Power: The county board of commissioners may adopt zoning regulations in the unincorporated areas of the county for the purposes of promoting the health, safety, peace, morals, comfort and general welfare of the inhabitants.

Zoning Restriction: The zoning power granted to counties shall not be exercised to restrict the erection, installation or use of structures and equipment by public utilities and farm buildings for agricultural purposes.

Housing Authority: Every county has a housing authority. The authority cannot transact any business or exercise its powers unless the county's governing body, by resolution, declares that there is need for an authority to function.

Economic Development: A board of county commissioners may, by resolution, provide for the establishment of a countywide economic development program and may provide for its financing by way of the county general fund. If such a program is established, the board of county commissioners must annually appropriate a portion of the ad valorem tax proceeds to fund it.

SERVICES, CONTINUED



PUBLIC SAFETY

Jails: Counties may provide for the construction or repair of a county jail. The board may also provide for the levy of a tax to fund the construction or repair of the jail. The sheriff has charge of the county jail and of all persons confined therein.

Courthouses: A county board of commissioners may erect or rebuild a county courthouse or a superior court building, and may furnish the buildings using the county sinking fund.

Fire: The county board of commissioners of each county is authorized to provide firefighting services in the county and to use county funds for firefighting equipment, fire stations and personnel. The county board may determine and collect charges for firefighting services performed by the county from any person for whom such services are provided.

Ambulance: A county board of commissioners, upon receiving a petition, shall order the creation of a public ambulance service district for the purpose of developing and providing adequate ambulance services to meet the needs of residents within the territory of the district.

Emergency Management Agency: Counties must develop an emergency management program and appoint an emergency management director. Each local emergency management organization must develop and maintain an emergency operation plan for the jurisdiction.



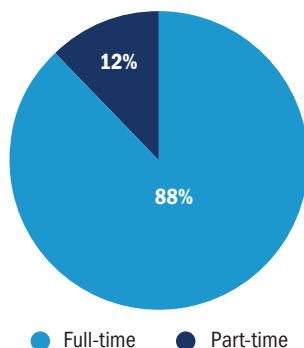
SCHOOLS

Education, Generally: The school system is run by the state department of education and the state superintendent. Local education is organized into school districts run by boards and superintendents.

School Board: A school district is governed by an elected board of education and superintendent. A county treasurer can act as the treasurer of any school district in the county if not otherwise appointed.

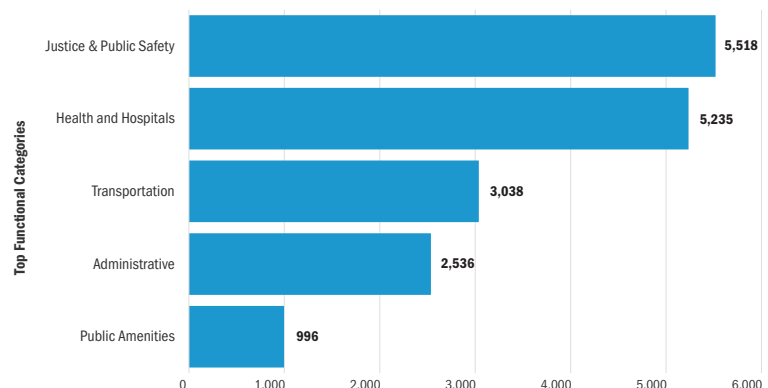
Community Colleges: A county and one or more other local governments may establish a community junior college upon application to the state regents.

OKLAHOMA COUNTIES EMPLOY 18,303 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

OKLAHOMA COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

Oklahoma counties raise revenue primarily through taxes on real and personal tangible property and taxes on sales and services within the county. Every county has a county board of equalization responsible for correcting and adjusting the assessment rolls in their counties to conform to the fair cash value of the property assessed. Every county also has a county excise board which requires adequate and accurate reporting of finances and expenditures for all budget and supplemental purposes and adequate provision for performance of mandatory constitutional and statutory governmental functions.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Oklahoma counties can levy a tax on tangible real and personal property. Intangible property is exempt from taxation.

Income Tax: Counties are not found to have the authority by state law to impose income taxes.

Sales Tax: A county may levy a sales tax at a maximum rate of 2 percent upon the gross proceeds or receipts derived from sales and services in the county. A county levying a sales tax may levy an additional excise tax, at a rate equal to the county sales tax, on the storage, use or other consumption of tangible personal property.

Mineral Tax: Counties cannot impose a mineral tax.

Gas/Fuel Taxes: Counties cannot impose gas or fuel taxes.

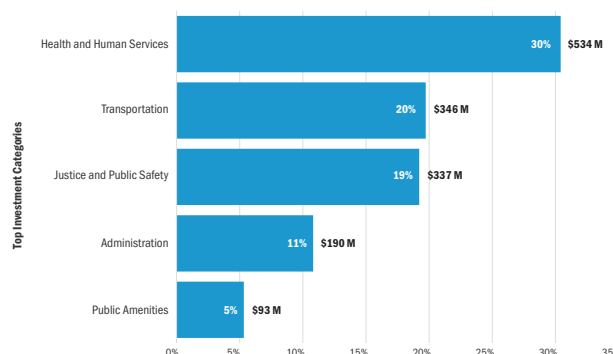
Debt and Debt Limit: Counties cannot issue any bonds, notes, certificates of participation, certificates of indebtedness or any other evidence of indebtedness for the purpose of short-term cash management unless the county has been approved for participation by the

Oklahoma Commission on School and County Funds Management.

Other Tax Info:

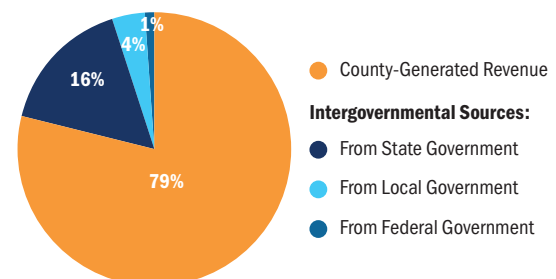
- **Lodging Tax:** Counties with a population less than 200,000 may, in addition to any other county sales tax, levy a lodging tax at a rate of, at most, 5 percent upon the gross proceeds derived from the service of furnishing hotels, motels and other types of public lodging.
- **Hospital Authority Sales Tax:** With voter approval, a hospital authority may levy a sales tax of at most 2 percent upon the gross proceeds derived from sales within the area that the hospital authority serves.
- **Economic Development:** If a county economic development program is established, the board of county commissioners must annually appropriate an amount of, at most, 0.5 mills on the dollar of the proceeds of the ad valorem tax levy in such county for the establishment and operation of the program.

OKLAHOMA COUNTIES INVEST \$1.8 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - 2017 Census of Individual Governments: Finance

OKLAHOMA COUNTIES RECEIVE \$453 MILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017