

# OKLAHOMA

## COUNTY GOVERNMENT OVERVIEW

### Counties

77

### Government Form

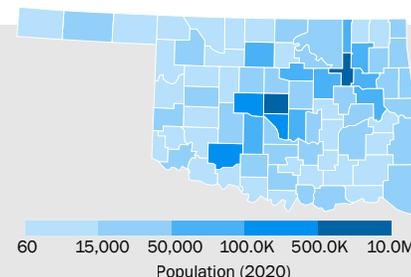
Traditional<sup>1</sup>

### Governing Body Size

3

### Population (2020)

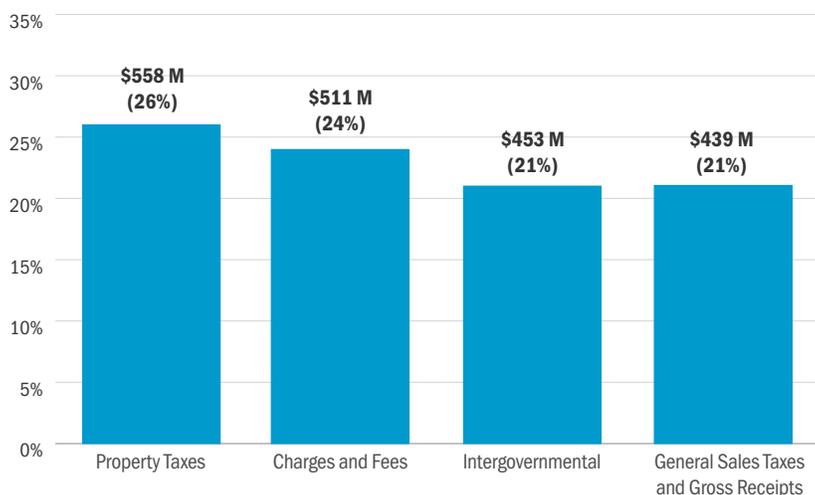
4 million<sup>2</sup>



### County Authority

**Mixed/Restrictive (Mostly 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. Counties with a population of 550,000 or less and have a metropolitan area with a population of 250,000 or more may adopt a home rule charter. The charter may specify appropriate powers for the county that are consistent 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: Finance, 2017

<sup>1</sup>“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.”

<sup>2</sup>NACo 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 an emergency management director.

#### Services counties MAY 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:

- Provide electrical utilities.
- Administer mental health and substance abuse services.

# 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 cannot 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 may make orders related to county property, audit the accounts of county row officers, manage public projects and infrastructure and declare a local emergency.

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. Unlike most states, Oklahoma has two courts of last resort. The Supreme Court determines all civil matters, and the Oklahoma Court of Criminal Appeals decides all criminal matters.

### Optional Forms of Government:

- Home Rule



## 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 may purchase and hold real property, make contracts to exercise corporate and administrative power and more. The power of the county is exercised through the board of county commissioners which may 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 Native American 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:** Counties may declare a local emergency, enter contracts and incur obligations to protect the health and safety of persons and property and provide emergency assistance to disaster victims.

**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, service provision is determined by the state. Counties have jurisdiction over many services, including health departments, housing, libraries and social services. Through the creation of special service districts, counties may provide utilities such as water, solid waste and gas.



### HEALTH AND HUMAN SERVICES

**County Health Department:** Counties **must** have a five-member county board of health. The county board of health may regulate and deliver public health policy, and may establish and maintain a county department of health.

**Hospitals:** Any combination of cities, towns and counties **may** jointly create a hospital authority for planning, financing and constructing hospitals or medical facilities.

**Senior Care Facilities:** Counties **may** enter into agreements with any local senior citizen center which meets federal regulations to provide services for county residents.

**Mental Health Facilities:** The **state** administers mental health and substance abuse services.

**Welfare:** Counties with over 200,000 residents **may** establish a human services center or social services center which may include an indigent care facility.

**Child Welfare:** Counties with over 75,000 residents **may** construct, establish and maintain county supervised schools and homes for neglected and dependent children.



### INFRASTRUCTURE

**Roads:** Counties **must** construct, maintain and repair all county highways and bridges. Boards may also establish improvement districts for existing roads in unincorporated areas.

**Utilities:** The **state** and municipalities regulate utilities. Counties **may** provide water, sewer, gas and solid waste utilities through special districts.

- **Water:** Counties, upon receiving a petition and holding a hearing, **may** create public nonprofit rural water districts and may construct, purchase, maintain and operate buildings, works, machinery, supplies, equipment and facilities for water distribution.
- **Solid waste:** Counties, upon receiving a petition and holding a hearing, **may** create public nonprofit rural solid waste management districts and may construct, purchase, maintain and operate buildings, works, machinery, supplies, equipment and facilities for waste management systems.
- **Electric:** Counties **cannot** provide electric services as they are only provided at the municipal or state level.
- **Gas:** Counties, upon receiving a petition and holding a hearing, **may** 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:** Counties **may**, either individually or jointly with a city, town, school district or separate county, establish, build, 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** install and operate county parking lots, where counties may charge parking fees and install parking meters.

**Libraries:** Counties **may** appoint a public library board to operate and maintain a county library system.



## ZONING AND DEVELOPMENT

**Zoning Power:** In unincorporated areas, counties **may** adopt zoning regulations to promote health, safety, peace, morals, comfort and general welfare.

**Zoning Restriction:** Counties **cannot** impose zoning restrictions on public utilities and farm buildings for agricultural purposes.

**Housing Authority:** Counties **may** have a housing authority. However, an authority cannot transact any business or exercise its powers unless the county's governing body declares that there is need for an authority to function.

**Economic Development:** Counties **may** establish a countywide economic development program and may finance it through the county general fund.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Jails:** Counties **must** build and repair a county jail. The board may levy a tax to fund the construction or repair of the jail. The sheriff has charge of the county jail and its inhabitants.

**Courthouses:** Counties **may** build or repair a county courthouse or a superior court building, and may furnish the buildings using the county sinking fund.

**Fire:** Counties **may** provide firefighting services and use county funds for firefighting equipment, fire stations and personnel. Counties may set and collect charges for firefighting services.

**Ambulance:** A county board of commissioners, upon receiving a petition, **must** create a public ambulance service district to develop and provide ambulance services.

**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.



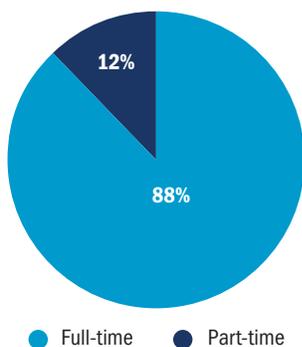
## SCHOOLS

**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 **may** act as the treasurer of any school district in the county if not otherwise appointed.

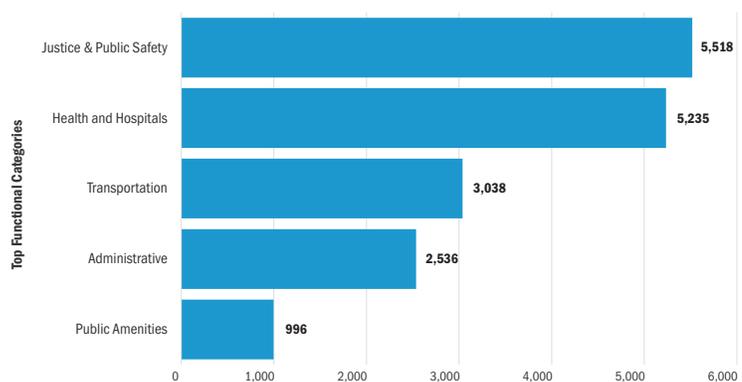
**Community Colleges:** A county and one or more other local governments **may** establish a community junior college if the state approves.

## 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. 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 for adequate and accurate reporting of finances and expenditures as well as performance reports on mandated governmental functions.



## FINANCES, TAXES AND LIMITATIONS

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

**Income Tax:** Counties **cannot** impose income taxes.

**Sales Tax:** Counties with more than 300,000 residents **may** levy a sales tax up to 2 percent. Counties with a sales tax may levy an additional excise tax on tangible personal property. The excise tax rate must be the same as the sales tax rate.

**Mineral Tax:** Counties **cannot** impose a mineral tax.

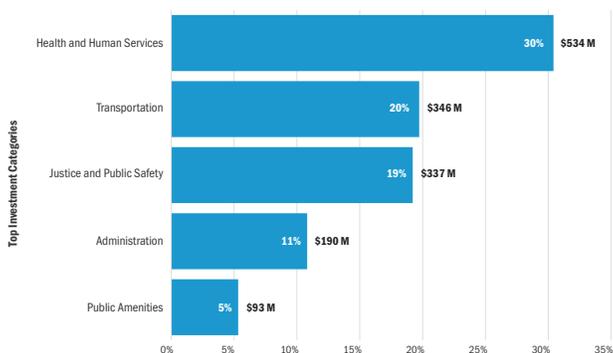
**Gas/Fuel Taxes:** Counties **cannot** impose gas or fuel taxes.

**Debt and Debt Limit:** Counties **cannot** issue any bonds, notes, certificates of participation, certificates of indebtedness or any other evidence of indebtedness for short-term cash management unless the state approves.

### Other Tax Info:

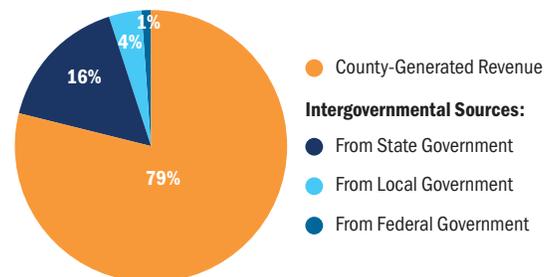
- **Lodging Tax:** Counties with a population less than 200,000 **may**, in addition to any other county sales tax, levy a lodging tax at a rate of, at most, 5 percent upon the gross proceeds derived from the service of furnishing hotels, motels and other types of public lodging.
- **Special Authority Sales Tax:** With voter approval, a county **may** create a transportation, hospital or regional economic development authority and levy an additional 2 percent sales tax.

## OKLAHOMA COUNTIES INVEST \$1.8 BILLION ANNUALLY



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

## OKLAHOMA COUNTIES RECEIVE \$453 MILLION FROM INTERGOVERNMENTAL SOURCES



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