

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.