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Counties Looking for Cash

A NEWLY appointed sheriff in LeFlore County has resigned after only a week because he determined he could not legally run the jail by state standards. And prospects are dim that the county can come up with enough money to do the job right.

But this isn't a unique situation. At least a dozen counties in the state are in such poor financial conditions that commissioners have considered cutting funds for their share of the cooperative extension program. If this happens, it would mean a setback for agriculture, for women's work, and for 4-H club and youth activities.

County health programs, libraries, fairs, firefighting, conservation and a dozen other services also may be in jeopardy in some counties because they are optional. State law requires that funding be provided for offices of elected officials, but commissioners and the excise board may decide what further activities should be funded.

The cleanup of county commissioners' offices that put a stop to kickbacks, at least temporarily, should assure counties they will get more for their money but it won't bring in more funds. The principal source of county revenue is property taxes.

A constitutional amendment approved in 1972 was intended to equalize real estate tax assessments, with levies based upon actual use of the property. This was strongly favored by farm organizations, which wanted farm land assessed for its agricultural value rather than on the basis of what it might

bring for business or suburban development.

The law was not fully implemented until last year because practical guidelines were not distributed for county assessors to follow. These are now being put into effect, with assessment rates of 9 to 15 percent of fair market value as a basis. Rates may vary from county to county but not within a county.

Another difficulty is that county general fund tax assessments are constitutionally limited to 10 mills. This is divided among county government, cities and school districts.

A bone of contention is that the county excise board has final say as to how the division is made in all but two counties. Two years ago the Legislature adopted a law authorizing Oklahoma and Tulsa counties to create county budget boards, comprised only of elected officials which would be authorized to divide the funds.

Rep. Guy Davis, D-Calera, later introduced a similar bill (HB 1135), now pending in committee, that would extend this option to the other 75 counties. Since elected officials' offices could readily absorb all available tax money, knowledgeable supporters of optional county services oppose this bill vigorously.

In general, counties and cities may increase taxes only by a vote of the people, while Congress and the Legislature may boost federal and state taxes by the political process alone. This obviously leaves local government at a disadvantage when it comes to raising funds for desired local services.