

**SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA COUNTIES
2017 CENSUS OF GOVERNMENTS
SURVEY OF LOCAL GOVERNMENT FINANCES**

AGENCY REPORTING

In addition to the general government, please include the following fiscal activities:

- County cemetery associations
- County free fair associations
- Health districts (joint county)
- Joint airport boards
- Rural ambulance service districts
- Public trusts (Title 60, Section 176 Oklahoma statutes)

PART 2 - REVENUES**Include**

- All amounts of all county-imposed taxes
- Amounts of county imposed taxes shared with other governments

Exclude

- Taxes imposed by other governments but collected by this county government

3. A. Property taxes (code T01)**Include**

- All county ad valorem taxes (real and personal)
- Delinquent collections, penalties and interest, and resale property tax
- Collections from the countywide 4-mill school levy

Exclude

- Homestead exemption here (*report the amount in PART 2, question 4, Item L., code C30*)

3. B. Local sales taxes

1. General sales and gross receipts taxes (code T09)

Include

- Only the local sales tax as reported by the state

3. C. Licensing and permit taxes

6. Other licensing and permit taxes (code T29)

Include

- County's share of monies collected for Motor vehicle stamp tax
- Building permits issued by this county planning commission
- Pipeline permits
- Barber licenses issued by the county health department
- Septic tank permits
- Electrical inspection fees
- Other county licenses and permits

3. E. Other taxes

2. Documentary and stock transfer taxes (code T51)

Include

- County's share of monies collected for documentary stamp taxes

4. Intergovernmental revenues

Report at the appropriate code the revenues received from State, Federal and other local governments

A. Streets and highways - From the State (code C46)**Include**

- Gasoline and motor fuel tax
- Bus mileage tax
- Commercial vehicle license tax
- Gross production tax
- Money from state participation in county highway projects
- Special fuel tax (diesel and airplane)

From the Federal government (code B46)

Include

- Federal aid secondary projects for federal government

L. General support - From the State (code C30)**Include**

- Homestead exemption
- County share of boat and motor license revenue
- County share of cotton manufacturing tax received from the state government

M. All other - From other local governments (code D89)**Include**

- Monies received from cities, towns, and school districts to cover reevaluation costs
- Fees collected by the county superintendent for visual aids

From the State (code C89)

Include

- Amounts received from the state for law enforcement, model cities, employment programs and library reimbursement

Exclude

- All other education revenues received

PART 3 - EXPENDITURES**8. Intergovernmental expenditures****Z. Other - Education** – To other local governments (code M89)**Include in Other** (Item Z)

- Amounts (including homestead exemption relief refunds) of countywide 4 mill school levy distributed to school districts
- Amount of intangibles tax distributed to school districts

Exclude

- All other education expenditures

BB. Other - To the State (code L89)**Include**

- Reimbursements to the state for all expenditures (including salaries) of the District Attorney

11. Personnel expenditures (code Z00)

Include

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries and wages in gross amounts before deductions for income taxes, social security, or retirement coverage

PART 5 - CASH AND INVESTMENTS

Include

- County highway cash and sinking funds

Exclude

- City, town or school district funds held in county administered accounts

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