

TITLE III ADMINISTRATION

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CHAPTER 30
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<u>SECTION 30.01</u>	<u>NUMBER AND TIME OF REGULAR MEETINGS OF THE COUNCIL</u>
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- A. Except as provided immediately below in division (B) of this Section, the City Council shall hold one (1) regular meeting each month at 5:30 P.M. on the Second Tuesday of every month. If such a Tuesday falls on a holiday, the regular meeting shall be held at that time on the next day which is not a holiday.
- B. The regular scheduled meeting for the month of May of each year shall be held at 5:30 P.M. on the first Monday of May each year, unless Monday is a holiday. If the first Monday falls on a holiday, the meeting shall be held on the next day which is not a holiday.

Charter reference: Councilmen; number, qualifications, see Charter, Article II, Meetings of the Council, see Charter, Article II, Section 10

Statutory reference: Open Meeting Act requirements, see 25 O.S. § 301 et seq.

SECTION 30.02 **PLACE OF MEETINGS OF THE COUNCIL**

Every meeting of the Council shall be held at the Pawhuska Community Center unless, in case of an emergency, the Mayor or the Councilmembers calling a special meeting designate another place in the City for the holding of the special meeting. Any adjourned meeting may be held at any other place within the City designated by the Council.

SECTION 30.03 **RULES OF PROCEDURE**

- A. The Council may determine its own rules and may compel the attendance of absent members in the manner and under penalties as the Council may prescribe.
- B. The order of business for each meeting of the Council shall be as follows:
 - 1. Call to order;
 - 2. Determination of a quorum;
 - 3. Reading and approval of the minutes;
 - 4. Readings of communications;
 - 5. Unfinished business;
 - 6. New Ordinances and resolutions or other actions to be taken or considered by the Council;
 - 7. Reports of committees;
 - 8. Remarks of personal privilege; and
 - 9. Announcements by the Mayor or other Officers.
- C. The following rules of procedure apply to any regular or special meeting of the Council unless 3 Councilmembers agree to waive the rule or rules:
 - 1. At the request of the Mayor or any Councilmember, all motions shall be reduced to writing;
 - 2. A motion to reconsider any of the proceedings of the Council shall not be entertained unless it be made by a member who previously voted in the majority;
 - 3. No motion shall be debated or put until it be seconded and Stated by the Mayor. It is then and not until then in possession of the Council and cannot be withdrawn but by leave of the Council;

4. A motion to adjourn shall be in order at any time, except as follows:
 - a. When repeated without intervening business or discussion;
 - b. When made as an interruption of a member while speaking;
 - c. When the previous question has been ordered; or
 - d. While a vote is being taken; and/or
 - e. A motion to adjourn is debatable only as to the time to which the meeting is adjourned.
5. When a question is under debate, no motion shall be received but:
 - a. To adjourn;
 - b. To lay on the table;
 - c. For the previous question;
 - d. To postpone to a day certain;
 - e. To commit;
 - f. To amend; or
 - g. To postpone indefinitely, which several motions shall have precedence in the order they stand arranged.
6. When a proper motion is made, but information is wanted, the motion is to postpone to a day certain;
7. Matters claiming present attention for which it is desired to reserve for more suitable occasion, the order is a motion to lay on the table; the matter may then be called for at any time. If the proposition may need further consideration at the hands of a committee, the motion is to refer to a committee, but if it needs but a few and simple amendments, the Council shall proceed to consider and amend at once:
 - a. When made as an interruption of a member while speaking;
 - b. When the previous question has been ordered; or
 - c. While a vote is being taken.

8. On an amendment being moved, a member who has spoken on the main question may speak again to the amendment;
9. The question is to be put first on the affirmative and then on the negative side. After the affirmative part of the question has been put, any member who has not spoken before to the question may arise and speak before the negative be put; and
10. When a question has been moved and seconded and has been put by the presiding Officer in the affirmative and negative, it cannot be debated unless under motion for reconsideration.

SECTION 30.04 **ABSENTEE VOTING**

From and after 2-21-1984, absentee voting shall be permitted by all qualified electors in all Sections of the City, the same to be governed by and in accordance with where applicable the provisions of Oklahoma State law governing elections and, in particular, 26 O.S. § 14-101 *et seq.*

SECTION 30.15 **CITY MANAGER; POWERS AND DUTIES**

The City Manager is the Chief Administrative Officer of the City. He or she has all powers and duties prescribed for him or her by Section 22 of the Charter, and other Sections of the Charter, and by Ordinance and State law.

Charter reference: City Manager, appointment, term, qualifications, powers and duties, see Charter, Article III, Sections 20 through 22

SECTION 30.16 **ASSISTANT CITY MANAGER**

- A. There is hereby established the Office of Assistant City Manager.
- B. The City Manager shall appoint the Assistant City Manager for an indefinite term. The Assistant City Manager shall be chosen solely on the basis of executive and administrative qualifications and abilities. Neither the Mayor nor any Councilmember may be appointed as Assistant City Manager during the term for which they have been elected, or within two (2) years after the expiration of their term.
- C. The Assistant City Manager shall perform the duties as determined and directed by the City Manager.
- D. In the absence of the City Manager, or in the event the City Manager is unable to perform the required duties of office, or if the City Manager should be suspended, or there is a vacancy in the office of the City Manager, the Assistant City Manager will then perform all the duties of the City Manager until the time as the City Manager returns or the disability or suspension ceases, or until another City Manager is appointed and qualified as the case may be, and will perform the same duties and have the same powers as provided in Article III, Section 21, of the Charter of the City of Pawhuska.

- E. In the event the Assistant City Manager is serving in the place of the City Manager as provided and pursuant to the provisions of division (D)(1) above, then, during that period of time, the Council may, by majority vote, suspend or remove the Assistant City Manager, and appoint an Acting City Manager as provided in Article III, Section 21, of the Charter of the City of Pawhuska.

SECTION 30.30 **FINANCE DEPARTMENT CREATED; CITY CLERK**

There shall be a Department of Finance, the head of which is the City Clerk appointed by the City Manager for an indefinite term, and removable by the Manager. The City Clerk is an Officer of the City and has supervision and control of the Department of Finance.

Charter reference: Department of Finance, see Charter, Article IV

SECTION 30.31 **DUTIES OF THE CITY CLERK**

The City Clerk shall collect or receive revenue and other money for the City and shall deposit the same daily with the City Treasurer, or for the City Treasurer in an account or accounts maintained by the City Treasurer in a depository or depositories. The City Clerk shall maintain a general accounting system for the City government. He or she shall have other powers, duties, and functions as may be prescribed by the Charter, by applicable law, or by reference.

SECTION 30.32 **CITY TREASURER**

Within the Department of Finance, there shall be a City Treasurer, who is an Officer of the City appointed by the City Manager for an indefinite term, and removable by the Manager.

SECTION 30.33 **DUTIES OF THE CITY TREASURER**

The City Treasurer shall deposit daily all funds of the City coming into his or her hands in the depositories as the Council may designate; and shall disburse the funds in the manner provided by applicable laws or Ordinance. He or she shall have such other powers, duties, and functions as may be prescribed by the Charter, by applicable law, or by Ordinance.

SECTION 30.45 **DEPARTMENT OF LAW CREATED; CITY ATTORNEY**

There shall be a Department of Law, the head of which is the City Attorney appointed by the City Manager for an indefinite term, and removable by the Manager. The City Attorney is an Officer of the City and has supervision and control of the Department of Law.

SECTION 30.46 **DUTIES OF CITY ATTORNEY**

The City Attorney is the chief legal adviser of the Council, all Officers, departments, and agencies of the City government in matters relating to their official powers and duties. He or she represents the City in proceedings in the Courts and performs all services incident to his or her position which

may be required by the Charter, law, or Ordinance.

Charter reference: Similar provisions, see Charter, Article III, Section 23

SECTION 30.47 **STREET AND SANITATION DEPARTMENT CREATED;
SUPERINTENDENT**

There shall be a Department of Streets and Sanitation, the head of which is the Superintendent of Streets and Sanitation appointed by the City Manager for an indefinite term, and removable by the Manager. The Superintendent of Streets and Sanitation is an Officer of the City and has supervision and control of the Street and Sanitation Department.

SECTION 30.48 **STREET DEPARTMENT DUTIES**

The Street and Sanitation Department shall maintain and improve the streets and other public ways of the City and shall collect and dispose of garbage and other refuse.

SECTION 30.49 **CEMETERY AND PARK DEPARTMENT CREATED;
SUPERINTENDENT**

- A. There shall be a Cemetery and Park Department, the head of which is the Superintendent appointed by the City Manager for an indefinite term, and removable by the Manager. The Superintendent is an Officer of the City and has supervision and control of the Cemetery and Park Department.
- B. The Cemetery and Park Department shall maintain, improve, and operate the City cemetery and City parks.

SECTION 30.50 **WATER DEPARTMENT CREATED; SUPERINTENDENT**

- A. There shall be a Water Department, the head of which is the Superintendent of the Water Department appointed by the City Manager, and removable by the City Manager. The Superintendent is an Officer of the City and has supervision and control of the Water Department.
- B. The Water Department shall maintain, improve, and operate the water system of the City, the sewerage system, and the disposal plant.

SECTION 30.51 **ELECTRIC PLANT DEPARTMENT CREATED;
SUPERINTENDENT**

- A. There shall be an Electric Plant Department, the head of which is the Superintendent of the Electric Plant Department appointed by the City Manager for an indefinite term, and removable by the Manager. The Superintendent of the Electric Plant Department is an Officer of the City and has supervision and control of the Electric Plant Department.
- B. The Electric Plant Department shall maintain, improve, and operate the electric plant.

SECTION 30.52 **ELECTRIC DISTRIBUTION DEPARTMENT CREATED; SUPERINTENDENT**

- A. There shall be an Electric Distribution Department, the head of which is the Superintendent of the Electric Distribution Department appointed by the City Manager for an indefinite term, and removable by the Manager. The Superintendent of the Electric Distribution Department is an Officer of the City and has supervision and control of the electric distribution system of the City.
- B. The Electric Distribution Department shall maintain, improve, and operate the electric distribution system of the City.

SECTION 30.53 **POLICE DEPARTMENT CREATED; CHIEF OF POLICE**

- A. There shall be a Police Department, the head of which is the Chief of Police, or Police Chief, appointed by the City Manager for an indefinite term, and removable by the City Manager. The Chief of Police shall have supervision and control of the Police Department and such other duties and powers as may be prescribed by law or Ordinance.
- B. It is the duty of the Police Department to apprehend and arrest on view or on warrant and bring to justice all violators of the Ordinances of the City; to suppress all riots, affrays, and unlawful assemblies which may come to their knowledge, and generally to keep the peace; to serve all warrants, writs, executions, and other processes properly directed and delivered to them; to apprehend and arrest persons violating federal or State law as provided by law, and to turn them over to proper authorities; and in all respects to perform all duties pertaining to the offices of Police Officer. The Police Department has charge of and operates the City jail.

SECTION 30.54 **ECONOMIC DEVELOPMENT DEPARTMENT**

- A. There shall be an Economic Development Department, the head of which shall be the Director of Economic Development, appointed by the City Manager for an indefinite term and removable by the City Manager.
- B. The duties of the Economic Development Department shall be those as directed by the City Manager dealing with the economic development of the City.

SECTION 30.55 **FIRE DEPARTMENT**

There shall be a Fire Department, the head of which is the Fire Chief, appointed by the City Manager for an indefinite term and removable by the City Manager.

SECTION 30.56 **LAKE DEPARTMENT CREATED; SUPERINTENDENT**

- A. There shall be a Lake Department, the head of which is the Superintendent of the Lake

Department. The Superintendent of the Lake Department, shall be the Code Enforcement Officer provided for in Section 30.58 and has supervision and control of the Lake Department.

- B. The Lake Department shall have charge of the City lake and shall have the powers and duties prescribed by Ordinance.

SECTION 30.57 **LIBRARY BOARD**

The Library Board shall be constituted in accordance with, and have the powers and duties prescribed by the City Charter, Article III, Section 24.

SECTION 30.58 **CODE ENFORCEMENT DEPARTMENT**

There shall be a Code Enforcement Department, the head of which is the Code Enforcement Officer, appointed by the City Manager for an indefinite term and removable by the City Manager. The Code Enforcement Officer shall have the power to issue code citations and notice to appear for violations.

SECTION 30.59 **OFFICERS AND EMPLOYEES; NUMBER AND CLASSES, COMPENSATION**

The Council, by motion, resolution, or Ordinance, may regulate the number and classes of offices and positions of employment in the various departments, offices, agencies of the City government, and may determine or regulate the compensation to be paid to Officers and employees.

Charter reference: For power of Council to regulate compensation of personnel, see Charter, Article II, Section 7

CHAPTER 31 MUNICIPAL COURT

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SECTION 31.01 ORGANIZATION OF MUNICIPAL COURT

This Chapter shall govern the organization and operation of the Municipal Criminal Court of the City of Pawhuska, as put into operation by resolution duly passed on 1-6-1969 and filed in accordance with law as authorized by 11 O.S. § 27- 101 and 27-102. To the extent of conflict between any provisions of this Chapter and the provisions of any Ordinance of this City, the provisions of this Chapter shall control. The Court shall be operative on and after 1-13-1969.

Charter reference: Similar provisions, see Charter, Article V, Section 36

Statutory reference: Municipal Courts not of record, organization, rules and procedures, see 11 O.S. § 27-101 through 27-131

SECTION 31.02 DEFINITIONS

For the purpose of this Chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

CHIEF OF POLICE. The Peace Officer in charge of the Police force of the municipality.

CLERK. The clerk of this municipality, including any deputy or member of the office staff of the clerk while performing duties of the clerk's office.

COURT. The Municipal Criminal Court of the City of Pawhuska.

GOVERNING BODY. The City Council of the City of Pawhuska.

JUDGE. The Judge of the Municipal Criminal Court, including any acting Judge or alternate Judge thereof as provided for by the statutes of this State and this Chapter.

MUNICIPALITY or THIS MUNICIPALITY. The City of Pawhuska, Osage County, Oklahoma.

THIS JUDICIAL DISTRICT. The district Court judicial district of the State of Oklahoma wherein the government of this municipality is situated.

SECTION 31.03 **JURISDICTION OF COURT**

The Court shall exercise original jurisdiction to hear and determine all prosecutions wherein a violation of any Ordinance of this municipality is charged, including any such prosecutions transferred to the Court in accordance with applicable law.

SECTION 31.04 **JUDGE; QUALIFICATIONS**

- A. There shall be one (1) Judge of the Court. A Judge need not be a licensed attorney at law, but he or she may be:
 - 1. An attorney licensed to practice law in Oklahoma, who resides in the county in which the municipality is located or in an adjacent county;
 - 2. An attorney licensed to practice law in Oklahoma who maintains a permanent office in this municipality; or
 - 3. Any suitable resident of the municipality of twenty-five (25) years of age or more.
- B. A Judge who is a licensed attorney may engage in the practice of law in other Courts, but he or she shall not accept employment inconsistent with his or her duties as Judge or arising out of facts which give rise to or are connected with cases within the jurisdiction of the Court, pending therein or which might become the subject of proceedings therein.

SECTION 31.05 **TERM OF JUDGE**

The official term of the Judge shall be two (2) years expiring on the first day of February, in each odd-numbered year. Each Judge, unless sooner removed for proper cause, shall serve until his or her successor is appointed and qualified.

SECTION 31.06 **ALTERNATE JUDGE**

- A. There shall be appointed for each Judge of the Court an alternate Judge possessed of the same qualifications as the Judge. His or her appointment shall be for the same term and made in the same manner as the Judge.
- B. He or she shall sit as acting Judge of the Court in any case if the Judge is:
 - 1. Absent from the Court;
 - 2. Unable to act as Judge; or
 - 3. Disqualified from acting as Judge in the case.

SECTION 31.07 **ACTING JUDGE**

If at any time there is no Judge or alternate Judge, duly appointed and qualified, available to sit as Judge, the Mayor shall appoint some person, possessing the qualifications required by this Chapter for the Judge, who shall preside as acting Judge over the Court in the disposition of pending matters until such time as a Judge or alternate Judge shall be available.

SECTION 31.08 **APPOINTMENT OF JUDGE AND ALTERNATE JUDGE**

Judges and alternate Judges shall be appointed by the Mayor with the consent of the governing body. A proposed appointment shall be submitted in writing to the governing body at the next to the last regularly scheduled meeting prior to the day upon which the appointment is to take effect and shall be acted upon at the next regularly scheduled meeting. The governing body may decide upon the proposed appointment by a majority vote of a quorum present and acting. Failure of decision upon a proposed appointment shall not prevent action thereon at a later regularly scheduled meeting of the governing body unless the Mayor, in writing, withdraws the proposed appointment.

SECTION 31.09 **SALARY AND PAYMENTS TO JUDGES**

- A. A Judge, other than an alternate Judge or an acting Judge, shall receive a salary as set by the governing body by motion or resolution, paid in the same manner as the salaries of other officials of this municipality.
- B. An alternate Judge or an acting Judge shall be paid an amount as set by the governing body for each day devoted to the performance of his or her duties, except that the total payments

so calculated during any month shall not exceed the salary of the Judge in whose stead he or she sits. An alternate or acting Judge who sits for an entire month shall receive the amount specified in this Chapter as the salary of the Judge in whose stead he or she sits.

SECTION 31.10 **REMOVAL OF JUDGE**

- A. Judges are subject to removal from office by the governing body for the causes prescribed by the constitution and laws of this State for the removal of public Officers. Proceedings for removal shall be instituted by the filing of a verified written petition setting forth facts sufficient to constitute one (1) or more legal grounds for removal. Petitions may be signed and filed by:
 - 1. The Mayor; or
 - 2. One-hundred (100) or more qualified electors of this municipality. Verification of the number or qualifications of electors shall be executed by one (1) or more of the petitioners.
- B. The governing body shall set a date for hearing the matter and shall cause notice thereof, together with a copy of the petition, to be served personally upon the Judge at least ten (10) days before the hearing. At the hearing, the Judge shall be entitled to:
 - 1. Representation by counsel;
 - 2. To present testimony and to cross-examine the witnesses against him or her; and
 - 3. Have all evidence against him or her presented in open hearing.
- C. So far as they can be applicable, the provisions of the Oklahoma Administrative Procedures Act governing individual proceedings (75 O.S. § 309 through 317, as amended) shall govern removal proceedings hereunder. Judgment of removal shall be entered only upon individual votes, by a majority of all members of the governing body, in favor of the removal.

SECTION 31.11 **VACANCY IN OFFICE OF JUDGE**

- A. A vacancy in the office of Judge shall occur if the incumbent:
 - 1. Dies;
 - 2. Resigns;
 - 3. Ceases to possess the qualifications for the office; or
 - 4. Is removed, and the removal proceedings have been affirmed finally in judicial proceedings or are no longer subject to judicial review.

- B. Upon the occurrence of a vacancy in the office of Judge, the Mayor shall appoint a successor to complete the unexpired term in the same manner as an original appointment is made.

SECTION 31.12 **DISQUALIFICATION OF JUDGE**

In prosecutions before the Court, no change of venue shall be allowed; but the Judge before whom the case is pending may certify his or her disqualification or he or she may be disqualified from sitting under the terms, conditions, and procedure provided by law for Courts of record. If a Judge is disqualified, the matter shall be heard by an alternate or acting Judge appointed as provided in this Chapter.

SECTION 31.13 **COURT MARSHAL**

All writs or process of the Court shall be directed, in his or her official title, to the Chief of Police of this municipality, who shall be the principal Officer of the Court and Marshal of the Court.

SECTION 31.14 **CLERK OF THE COURT; DUTIES**

The Clerk, or a deputy designated by him or her, shall be the Clerk of the Court. He or she shall assist the Judge in recording the proceedings of the Court and in preparing writs, processes, and other papers. He or she shall administer oaths required in proceedings before the Court. He or she shall enter all pleadings, processes, and proceedings in the dockets of the Court. He or she shall perform such other clerical duties relating to the proceedings of the Court as the Judge shall direct. He or she shall receive and receipt for forfeitures, fines, deposits, and sums of money payable to the Court. He or she shall pay to the Treasurer of this municipality on the first and fifteenth day of each month all money so received by him or her, except any special deposits or fees as shall be received to be disbursed by him or her for special purposes. All money paid to the Treasurer shall be placed in the General Fund of the municipality, or in the other funds as the governing body may direct, and it shall be used in the operation of the municipal government in accordance with budgetary arrangements governing the fund in which it is placed.

SECTION 31.15 **PROSECUTING ATTORNEY; DUTIES; CONFLICT OF INTEREST**

The attorney for this municipality, or his or her duly designated assistant, shall be the prosecuting Officer of the Court. He or she shall also prosecute all alleged violations of the Ordinances of the City. He or she shall be authorized, in his or her discretion, to prosecute and resist appeal, proceedings in error and review from this Court to any other Court of the State, and to represent this municipality in all proceedings arising out of matters in this Court.

SECTION 31.16 **RULES OF COURT**

The Judge may prescribe rules, consistent with the laws of the State and with the Ordinances of this municipality for the proper conduct of the business of the Court.

SECTION 31.18 **SUMMONS FOR ARREST**

- A. Upon the filing of a complaint charging violation of any Ordinance, the Judge, unless he or she determines to issue a warrant of arrest, or unless the defendant previously has been issued a citation or has been arrested and has given bond for appearance, he or she shall issue a summons, naming the person charged, specifying his or her address or place of residence, if known, stating the offense with which he or she is charged and giving him or her notice to answer the charge in the Court on a certain day, five (5) days (Sundays and holidays excepted) after the summons is served upon him or her, and including any other pertinent information as may be necessary.
- B. The summons shall be served by delivering a copy to the defendant personally. If he or she fails to appear and to answer the summons within the prescribed period, a warrant shall be issued for his or her arrest, as provided by this Chapter.

SECTION 31.19 **PROCEDURES FOR BAIL OR BOND**

Upon arrest, or upon appearance without arrest in response to citation or summons, or at any time before trial, before or after arraignment, the defendant shall be eligible to be released upon giving bail for his or her appearance in an amount and upon conditions fixed by this Chapter or the Judge, who shall prescribe appropriate rules of Court for the receipt of bail. In case of arrests made at night or under other conditions or emergency or when the Judge is not available, the rules shall authorize the Chief of Police, or his or her designated representative, to accept a temporary cash bond in the amount established in these Ordinances under the bail bond schedule or if none established, then in an amount not more than the maximum monetary penalty provided by Ordinance for the offense charged.

SECTION 31.20 **WITNESS FEES**

- A. Witnesses in any proceeding in the Court other than the Police Officers or Peace Officers shall be entitled to a fee per each day of attendance, as set by the City, plus mileage for each mile actually and necessarily traveled in going to and returning from the place of attendance if their residence is outside the limits of the municipality. However, no witness shall receive fees or mileage in more than one (1) case for the same period of time or the same travel.
- B. A defendant seeking to subpoena witnesses must deposit with the Clerk a sum sufficient to cover fees and mileage for one (1) day of attendance for each witness to be summoned, but the deposit shall not be required from an indigent defendant who files an affidavit setting out:
 - 1. The names of no more than three (3) witnesses;
 - 2. That the defendant, by reason of his or her poverty, is unable to provide the fees and mileage allowed by law;

3. That the testimony of the witnesses is material; and
4. That their attendance at the trial is necessary for his or her proper defense. The fees of the witnesses shall be paid by the municipality.

SECTION 31.21 **COMPENSATION OF JURORS**

Jurors shall receive for their services a fee, per day, as set by the City, plus mileage for each mile necessarily traveled by the most direct route in going to and from the Court from their respective places of residence. The claims for the compensation shall show the location of the juror's residence and the route and miles traveled and must be verified as other claims against the municipality are verified. Jurors shall be paid out of the general funds of the municipality.

SECTION 31.22 **SENTENCING**

- A. The Judge may suspend, modify, defer, or reduce a sentence in accordance with 11 O.S. § 27-123 and 27-124.
- B. A Judge who is licensed to practice law in this State in imposing a judgment and sentence, at his or her discretion, is empowered to modify, reduce, or suspend or defer the imposition of the sentence or any part thereof and to authorize probation for a period not to exceed six (6) months from the date of sentence, under the terms or conditions as the Judge may specify. Procedures relating to suspension of the judgment or costs or both shall be as provided in 11 O.S. § 27-123. Upon completion of the probation term, the defendant shall be discharged without a Court judgment of guilt, and the verdict, judgment of guilty or pleas of guilty shall be expunged from the record and the charge dismissed with prejudice to any further action. Upon a finding of the Court that the conditions of probation have been violated, the municipal Judge may enter a judgment of guilty. The Judge may continue or delay imposing a judgment and sentence for a period of time not to exceed six (6) months from the date of sentence. At the expiration of the period of time, the Judge may allow the municipal attorney to amend the charge to a lesser offense. If a deferred sentence is imposed, an administrative fee of not to exceed Five Hundred Dollars (\$500.00) may be imposed as costs in the case.

SECTION 31.23 **FINES AND COSTS**

- A. The Clerk of the Court shall tax the defendant in a sum not exceeding Thirty Dollars (\$30.00) plus the fees and mileage of jurors and witnesses, all of which the defendant shall pay, in addition to any fine or administrative fees that may be imposed, and in addition to any State mandated fees or costs.
- B. A collection fee of thirty-five percent (35%) of Court penalties, cost fines, and fees in cases in which the accused has failed to appear or otherwise failed to satisfy a monetary obligation imposed by the Court shall be added to any such case which is referred to a collection agency for collection.

SECTION 31.24 TRIALS AND JUDGMENTS

- A. Before trial commences, either party, upon good cause shown, may obtain a reasonable postponement thereof;
- B. The Defendant must be present in person at the trial except as otherwise provided by this Chapter;
- C. In all trials, as to matters not covered in this Article, or by the Statutes relating to Municipal Criminal Courts, or by rules duly promulgated by the Supreme Court of Oklahoma, the procedure applicable in trials of misdemeanors in the District Courts shall apply to the extent that they can be made effective;
- D. If the Defendant pleads guilty or is convicted after the trial, the Court must render judgment thereon, fixing the penalty within the limits prescribed by the applicable Ordinance and imposing sentence accordingly;
- E. At the close of trial, judgment must be rendered immediately by the Judge who shall cause it to be entered in his Docket;
- F. If judgment is of acquittal, and the Defendant is not to be detained for any other legal cause, he must be discharged at once;
- G. If a Defendant who is financially able refuses or neglects to pay a fine or costs or both, payment may be enforced by imprisonment until the same shall be satisfied at the rate of Five Dollars (\$5.00) per day. If the Defendant is without means to pay the fines or costs, the Municipal Judge may direct the total amount due to be entered upon the Court minutes and to be certified to the District Court in the County where the situs of the municipal government is located where it shall be entered upon the District Court Judgment Docket and shall have the full force and effect of a District Court Judgment. Thereupon the same remedies shall be available for the enforcement of the judgment as are available to any other judgment creditors; (See 11 O.S. §27-122) in substantially the following form:

**STATE OF OKLAHOMA
STATEMENT OF JUDGMENT**

STATE OF OKLAHOMA, Osage County.) SS.

_____, attorneys for the City of Pawhuska, State of Oklahoma, of lawful age, first being duly sworn, states:

That on the ____ day of _____, 20____, the Municipal Judge of the City of Pawhuska certified minutes adjudging and decreeing that pursuant to 11 O.S. § 27-122 _____ has refused, neglected, or is unable to pay his/her municipal fines currently in the amount of \$_____, and as such, a money judgment was thereby taken against the Defendant for the nonpayment of

City of Pawhuska, Plaintiff,
vs.
_____, Defendant.

as follows:

That Judgment was filed with the Court Clerk of Osage County on the ____ day of _____, 20____.

That the name and address of the Judgment Creditor is:

H. 1. All prisoners confined to jail for having failed to pay a fine may be compelled, if their health permits, to work on the public streets, avenues, alleys, parks, buildings or other public premises or property, and for each day of such work, the prisoner shall be credited Five Dollars (\$5.00) toward any fine or costs until same are satisfied; and, further, any persons found guilty of a violation of a Municipal Ordinance who are financially unable to pay their fine and costs, and whose health permit, may volunteer with the Court to satisfy their fine and costs by working on

the streets, alleys, avenues, areas, and public grounds of the Municipality, with credit therefor to be at the rate of a minimum of Five Dollars (\$5.00) per day or more, at the discretion of the sentencing Judge toward said fine and costs;

2. The Chief of Police, subject to the direction of the City Manager, shall direct where the work shall be performed. The head of the department in charge of the place under which the work is to be performed, himself or by some person designated by him, shall oversee the work. If a guard is necessary, the Chief of Police shall make provisions therefor.

SECTION 31.25 **TECHNOLOGY FEE**

A Municipal Court technology fee shall be and is hereby established in the amount of Ten Dollars (\$10.00). The fee shall be in addition to any and all costs, fees, fines, or penalties otherwise provided for by law and assessed on every citation disposed of in the Municipal Court except those that are voided, declined for prosecution, dismissed without costs, or the defendant is acquitted. The revenues generated by this fee shall be used solely and exclusively for the acquisition, operation, maintenance, repair and replacement of data processing equipment and software related to the administration of the municipal criminal justice system and the costs of prosecution. The amount of the fee may be amended by the Council of the City of Pawhuska by ordinance, resolution, or action of the Council and the Council may see fit.

SECTION 31.26 **POLICE DEPARTMENT EQUIPMENT AND TRAINING FEE**

A Municipal Court Police Department Equipment and Training fee shall be and is hereby established in the amount of Ten Dollars (\$10.00). The fee shall be in addition to any and all costs, fees, fines, or penalties otherwise provided for by law and assessed on every citation disposed of in the Municipal Court except citations that are voided, declined for prosecution, dismissed without costs, or the defendant is acquitted. The revenues generated by this fee shall be used solely and exclusively for training and equipment for the police department at the request of the Chief of Police and as approved by the town board. The amount of the fee may be amended by the Board of the City of Pawhuska by ordinance, resolution, or action of the Board as the Board may see fit.

CHAPTER 32 FINANCE AND TAXATION

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SECTION 32.001 PURCHASES

All purchases of supplies, materials, equipment, and contractual services for the office, departments, and agencies of the City government, shall be made by the City Manager or by other City personnel in accordance with purchase authorizations issued by the City Manager.

Charter reference: Purchases and sales, City Council, to provide rules, see Charter, Article IV, Section 28.

SECTION 32.002 DEFINITION

For the purpose of this Subchapter, the following definition shall apply unless the context clearly indicates or requires a different meaning:

CONTRACTUAL SERVICES: Services performed for the City by persons not in the employment of the City and may include the use of equipment or the furnishing of commodities in connection with the services under express or implied contract.

CONTRACTUAL SERVICES shall include travel; freight; express; parcel post; postage; telephone; telegraph; utilities; rents; printing and binding; repairs, alterations and maintenance of buildings, equipment, streets and bridges, and other physical facilities of the City; and other services performed for the City by persons not in the employment of the City.

SECTION 32.003 **WHEN PRIOR APPROVAL BY THE COUNCIL IS REQUIRED FOR PURCHASES**

Every contract for, or purchase of, supplies, materials, equipment, or contractual services for more than Twenty-Five Thousand Dollars (\$25,000) by the City Manager shall require the prior approval of the City Council. Under no circumstances may the Manager make the contract or purchase without first obtaining the prior approval of the Council.

SECTION 32.004 **COMPETITIVE BIDDING ON CONTRACTUAL SERVICES**

Before the City Manager makes any purchase of, or contracts for, supplies, materials, equipment, or contractual services except as otherwise provided below, he or she shall submit to at least three (3) persons, firms, or corporations dealing in and able to supply the same, or to a smaller number if there are not three (3) dealing in and able to supply the same, a request for quotation (or invitation to bid) and specifications, to give them opportunity to bid, or publish notice of the proposed purchase in a newspaper of general circulation within the City. The Manager shall favor a person, firm, or corporation in the City when this can be done without additional cost to the City; but he or she shall submit requests for quotation to and may purchase from those outside the City when this may be necessary to secure bids, or create competitive conditions, or when he or she thinks that by so doing he or she can make a saving for the City. All bids shall be sealed and shall be opened in public at a designated time and place. The Manager may repeatedly reject all bids, and again may submit to the same or other persons, firms, or corporations the request for quotation (or invitation to bid), or again publish notice of the proposed purchase. He or she shall purchase from the bidder whose bid is most advantageous to the City, considering price, quality, date of delivery, and other matters. In case of a tie, the Manager may cast lots to determine from whom to make a purchase, or may divide the purchase among those tying, always accepting the bid or bids most advantageous to the City.

Statutory reference: Public Competitive Bidding Act applicable to purchases for construction and improvements, over One Hundred Thousand Dollars (\$100,000.00), see 61 O.S. § 101 et seq.

SECTION 32.005 **WHEN COMPETITIVE BIDDING IS NOT REQUIRED**

The City Manager may purchase the following without giving an opportunity for competitive bidding:

- A. Supplies, materials, equipment, or contractual services whose cost does not exceed Five Thousand Dollars (\$5,000.00) in a single transaction;
- B. Supplies, materials, equipment, or contractual services which can be furnished only by a single dealer, or which has a uniform price wherever bought;
- C. Supplies, materials, equipment, or contractual services purchased from another unit of government at a price deemed below that attainable from private dealers, including war surplus;
- D. Contractual services (gas, electricity, telephone service, and so on) purchased from a public

utility corporation at a price or rate determined by the State Corporation Commission or other government authority;

- E. Contractual services of a professional nature, such as engineering, architectural, and medical services;
- F. Equipment to replace existing equipment which has become inoperable when the Council declares the purchase an emergency; and
- G. Supplies, materials, equipment, or contractual services when purchased at a price not exceeding a price set therefor by the State purchasing agency or any other State agency hereafter authorized to regulate price for things purchased by the State (whether the price is determined by a contract negotiated with a vendor otherwise).

SECTION 32.006 SALE OF SURPLUS OR OBSOLETE ITEMS, COMPETITIVE BIDDING

- A. No surplus or obsolete supplies, materials, or equipment of a value of more than Five Hundred Dollars (\$500.00) may be sold until the Council shall have declared them obsolete or surplus. Before the City Manager sells any surplus or obsolete supplies, materials, or equipment, except as otherwise provided in this Section, he or she shall advertise them for sale in a newspaper of general circulation in the City or in such other manner as he or she deems necessary adequately to reach prospective buyers to give them an opportunity to make bids. All bids shall be sealed and shall be opened in public at a designated time and place, except where the sale is by auction. The City Manager may repeatedly reject all bids and advertise again. He or she shall sell the supplies, materials, or equipment to the highest responsible bidder. In case of a tie, he or she may sell to either of the bidders tying or may divide the sale among two (2) or more typing bidders.
- B. The City Manager may sell the following without giving an opportunity for competitive bidding:
 - 1. Surplus or obsolete supplies, materials, or equipment whose total value does not exceed Five Hundred Dollars (\$500.00) in a single transaction; and
 - 2. Supplies, materials, or equipment when sold at a price which is no less than the price originally paid by the City for the same.

SECTION 32.020 CITATION AND CODIFICATION

This Subchapter shall be known and may be cited as "City of Pawhuska Sales Tax Ordinance."

Editor's note: Election held 5-21-1968 approved Ord. 133NS levying a \$.01 tax. Ord. 35RS, effective 5-1-1973, levied a second \$.01 tax. Earmarked for streets, sidewalks, and the like; Ord. 84-1, effective 5-1-1984, levied a third \$.01 tax, earmarked as provided herein, for 1 year. This tax has been extended annually by Ordinances 85-1, 86-1, 87-1, 88-1, 89-1, 90-2, 91-1, 92-1, 95-1,

98-7, 2001-1 2001-1, 2004-1, 2008-7, 2014-4 to 12-31-2019 and Ord. 019-09-02 to 12-31-2024. Earmarked for economic development is 25% of the \$.01 levied by Ord. 84-1, as provided by Ordinances 86-10, 89-3,92-3, 95-3, 98-9, 2001-3, 2004-3, 2008-9 and 2014-6 to 12-31-2019 and Ord. 2019-09-02 to 12-31-2024. Election held which approved Ordinance2020-10-01 levying a \$.01 tax earmarked after funding medical and emergency services for a period of ten (10) years until 12-31-2041.

Statutory reference: Authority to levy (sales) taxes for municipal purposes, see 68 O.S. § 2701 State Sales Tax Code, see 68 O.S. § 1350 et seq.

SECTION 32.021 **DEFINITIONS**

The definitions of words, terms, and phrases contained in the Oklahoma Sales Tax Code, 68 O.S. § 1352, are hereby adopted by reference and made a part of this Chapter.

SECTION 32.022 **TAX COLLECTOR DEFINED**

For the purpose of this Subchapter, the following definition shall apply unless the context clearly indicates or requires a different meaning.

TAX COLLECTOR. The department of the City or the official agency of the State duly designated according to law or contract and authorized by law to administer the collection of the tax levied in this Chapter.

SECTION 32.023 **CLASSIFICATION OF TAXPAYERS**

For the purpose of this Chapter, the classification of taxpayers hereunder shall be as prescribed by State law for purposes of the Oklahoma Sales Tax Code.

SECTION 32.024 **SUBSISTING STATE PERMITS**

All valid and subsisting permits to do business issued by the Oklahoma Tax Commission pursuant to the Oklahoma Sales Tax Code are, for the purpose of this Subchapter, hereby ratified, confirmed, and adopted in lieu of any requirement for an additional City permit for the same purpose.

SECTION 32.025 **EFFECTIVE DATE**

This Subchapter became effective as to each cent tax at least 30 days after approval of a majority of the registered voters of the City voting on the Ordinance in the manner prescribed by 11 O.S. § 16-112.

SECTION 32.026 **PURPOSE OF REVENUES**

- A. It is the purpose of the first and second cent sales tax levied by this Subchapter to provide revenues for the support of the functions of the municipal government of the City.

- B. Seventy-Five percent (75%) of the revenues collected by the third cent sales tax levied initially by Ord. 84-1 shall be appropriated by the City Council and used only for the construction, resurfacing, and repairing of streets and roadways within the corporate limits of the City and the repair and replacement as required of the water works system and sewer system within the roadways and streets being constructed, resurfaced and repaired. The provisions of this Subchapter regarding the Seventy-Five percent (75%) shall terminate on 12-31-2024.
- C. All revenues collected by the additional Twenty-Five percent (25%) excise tax initially levied by Ord. 84-1 and earmarked by Ord. 86-10, Ord. 89-3, and Ord. 92-3 are to provide revenues for an economic development program and all funds shall be appropriated by the City Council and used only for the operation of an economic development program, including, but not limited to, marketing, prospect development, administration and operational expenses, site development, engineering work, possible auctioning or acquisition of development property and sustaining operations. The provisions of this Subchapter regarding the Twenty-Five percent (25%) shall automatically terminate and be of no further force and effect after 12-31-2024.
- D. All revenues collected by the additional one cent sales tax levied by Ordinance No. 2020-10-01 shall be transferred into an earmarked account for the public purpose of funding medical and emergency services, including but limited to funding an agreement between the City of Pawhuska and the Pawhuska Hospital, Inc., a non-profit corporation, to provide and maintain emergency services, indigent care, general healthcare services and operations, physician recruitment and compensation, and capital improvements and maintenance, for the benefit of the Pawhuska community subject to monthly reporting and accounting by the Pawhuska Hospital to the City of Pawhuska for all financial activities.

SECTION 32.027 **TAX RATE; SALES SUBJECT TO TAX**

- A. *Generally.* There is hereby levied an excise tax of three percent (3%) upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code, including, but not exclusive of, the following.
- B. *Specifically.*
 - 1. Tangible personal property;
 - 2. Natural or artificial gas, electricity, ice, steam, or any other utility or public service except water and those specifically exempt by this Subchapter;
 - 3. Transportation for hire of persons by common carriers, including railroads, both steam and electric, motor transportation companies, taxicab companies, Pullman car companies, airlines and all other means of transportation for hire;
 - 4. Service by telephone and telegraph companies to subscribers or users, including

transmission of messages, whether local or long distance. This shall include all services and rental charges having any connection with transmission of any message;

5. Printing or printed matter of all types, kinds, and characters and the service of printing or over-printing, including the copying of information by mimeograph or multigraph or by otherwise duplicating written or printed matter in any manner, or the production of microfiche containing information on magnetic tapes furnished by customers;
6. Service of furnishing rooms by hotel, apartment hotel, public rooming house, motel, public lodging house or tourist camps;
7. Service of furnishing storage or parking privileges by auto hotels and parking lots;
8. Selling, renting, or otherwise furnishing computer hardware or software or coding sheets, cards or magnetic tapes on which prewritten programs have been coded, punched, or otherwise recorded;
9. Food, confections, and all drinks sold or dispensed by hotels, restaurants, or other dispensers, and sold for immediate consumption upon the premises or delivered or carried away from the premises for consumption elsewhere;
10. Advertising of all kinds, types, and character, including any and all devices used for advertising purposes and the servicing of any advertising devices, except those specifically exempt by this Subchapter;
11. Dues or fees to clubs including free or complimentary dues or fees which shall have the value equivalent to the charge that would have otherwise been made, including any fees paid for the use of facilities or services rendered at a health spa or club or any similar facility or business;
12. Sales of tickets, fees, or other charges made for admission to or voluntary contributions made to places of amusement, sports entertainment, exhibition, display or other recreational events or activities, including free or complimentary admissions which shall have the value equivalent to the charge that would have otherwise been made;
13. Charges made for the privilege of entering or engaging in any kind of activity, when no admission is charged spectators, such as tennis, racket ball, or hand ball courts;
14. Charges made for the privilege of using items for amusement, sports, entertainment, or recreational activity such as trampolines or golf carts;
15. The rental of equipment for amusement, sports, entertainment, or other recreational activities, such as bowling shoes, skates, golf carts, or other sports and athletic

equipment;

16. The gross receipts from sales through any vending machine, without any deduction for rental to locate the vending machine on the premises of a person who is not the owner or any other deductions therefrom;
17. Gross receipts or gross proceeds from the rental or lease of tangible personal property, including rental or lease of personal property when the rental or lease agreement requires the vendor to launder, clean, repair, or otherwise service the rented or leased property on a regular basis, without any deduction for the cost of the service rendered. If the rental or lease charge is based on the retail value of the property at the time of making the rental or lease agreement and the expected life of the property, and the rental or lease charge is separately stated from the service cost in the Statement, bill or invoice delivered to the consumer, the cost of services rendered shall be deducted from the gross receipts or gross proceeds;
18. Any licensing agreement, rental, lease, or other device or instrument whereby rights to possess or exhibit motion pictures or filmed performances or rights to receive images, pictures, or performances for telecast by any method are transferred. Persons regularly engaged in the business of exhibiting motion pictures for which the sale of tickets or admissions is taxed under this Subchapter shall not be deemed to be consumers or users in respect to the licensing or exhibiting of copyrighted motion picture features, shorts, cartoons, and scenes from copyrighted features and the sale or licensing of the films shall not be considered a sale within the purview of this Subchapter;
19. Flowers, plants, shrubs, trees, and other floral items, whether or not same was produced by the vendor, sold by persons engaged in florist or nursery business in this State, including all orders taken by an Oklahoma business for delivery in another State. All orders taken outside this State for delivery within this State shall not be subject to the tax levied by this Subchapter;
20. Tangible personal property sold to persons, peddlers, solicitors, or other salespeople, for resale where there is likelihood that this State will lose tax revenue due to the difficulty of enforcing this Subchapter because of:
 - a. The operation of the business;
 - b. The nature of the business;
 - c. The turnover of independent contractors;
 - d. The lack of place of business in which to display a permit or keep records;
 - e. Lack of adequate records;

- f. The persons are minors or transients;
 - g. The persons are engaged in service businesses; or
 - h. Any other reasonable reason.
- 21. Any taxable services and tangible personal property including materials, supplies, and equipment sold to contractors for the purpose of developing and improving real Estate even though the real Estate is intended for resale as real property are hereby declared to be sales to consumers or users and taxable; and
- 22. Any taxable services and tangible personal property sold to persons who are primarily engaged in selling their services, such as repair people, are hereby declared to be sales to consumers or users and taxable.
- 23. Retail sales of medical marijuana, medical marijuana-derived products, and related paraphernalia.

SECTION 32.028 EXEMPTIONS; SALES SUBJECT TO OTHER TAX

There is hereby specifically exempted from the tax levied by this Subchapter the gross receipts or gross proceeds exempted from the Oklahoma Sales Tax Code inclusive, but not exclusive of, and derived from the:

- A. Sale of nonintoxicating beverages on which the tax levied by State law has been paid;
- B. Sale of cigarettes and the tobacco products on which the tax levied by State law has been paid;
- C. Sale of gasoline or motor fuel on which the motor fuel tax, gasoline excise tax, or special fuels tax levied by State law has been paid;
- D. Sale of motor vehicles or any optional equipment or accessories attached to motor vehicles on which the Oklahoma Motor Vehicle Excise Tax levied by State law has been paid; and
- E. Sale of crude petroleum or natural or casinghead gas and other products subject to gross production tax under State law. This exemption shall not apply when the products are sold to consumer or user for consumption or use, except when used for injection into the earth for the purpose of promoting or facilitating the production of oil and gas. This Division E. shall not operate to increase or repeal the gross production tax levied by the laws of this State.

SECTION 32.029 EXEMPTIONS; GOVERNMENTAL AND NONPROFIT ENTITIES

There are hereby specifically exempted from the tax levied by this Subchapter:

- A. Sale of tangible personal property or services to the United States Government or to the State of Oklahoma, any political subdivision of this State or any agency of a political subdivision of the State; provided, all sales to contractors in connection with the performance of any contract with the United States Government, State of Oklahoma or any of its political subdivisions shall not be exempted from the tax levied by this Subchapter, except as hereinafter provided;
- B. Sales of property to agents appointed or contracted with by agencies or instrumentalities of the United States Government if ownership and possession of the property transfers immediately to the United States Government;
- C. Sales made directly by County, District, or State Fair Authorities of this State, upon the premises of the fair authority, for the sole benefit of the fair authority;
- D. Sale of food in cafeterias or lunch rooms of elementary schools, high schools, colleges, or universities which are operated primarily for teachers and pupils and are not operated primarily for the public or for profit;
- E. Dues paid to fraternal, religious, civic, charitable, or educational societies or organizations by regular members thereof, provided, the societies or organizations operate under what is commonly termed the lodge plan or system, and provided the societies or organizations do not operate for a profit which insures to the benefit of any individual member or members thereof to the exclusion of other members;
- F. Sale of tangible personal property or services to or by churches, except sales made in the course of business for profit or savings, competing with other persons engaged in the same or similar business;
- G. The amount of proceeds received from the sale of admission tickets which is separately stated on the ticket of admission for the repayment of money borrowed by any accredited State-supported college or university for the purpose of constructing or enlarging any facility to be used for the staging of an athletic event, a theatrical production, or any other form of entertainment, edification, or cultural cultivation to which entry is gained with a paid admission ticket. The facilities include, but are not limited to, athletic fields, athletic stadiums, field houses, amphitheaters, and theaters. To be eligible for this sales tax exemption, the amount separately stated on the admission ticket shall be a surcharge which is imposed, collected, and used for the sole purpose of servicing or aiding in the servicing of debt incurred by the college or university to affect the capital improvements hereinbefore described;
- H. Sales of tangible personal property or services to the council organizations or similar State supervisory organizations of the Boy Scouts of America, Girl Scouts of U.S.A. and the Campfire Girls shall be exempt from sales tax;
- I. Sale of tangible personal property or services to any county, municipality, public school

district, the institutions of the Oklahoma system of higher education and the Grand River Dam Authority, or to any person with whom any of the above-named subdivisions or agencies of this State has duly entered into a public contract pursuant to law, necessary for carrying out the public contract or to any subcontractor to such a public contract. Any person making purchases on behalf of the subdivision or agency of this State shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor that the purchases are made for and on behalf of the subdivision or agency of this State and set out the name of the public subdivision or agency. Any person who wrongfully or erroneously certifies that purchases are for any of the above-named subdivision or agencies of this State or who otherwise violates this Section shall be guilty of a misdemeanor and upon conviction thereof shall be fined an amount equal to double the amount of the sales tax involved or incarcerated for not more than sixty (60) days or both;

- J. Sales of tangible personal property or services to private institutions of higher education and private institutions of higher education and private elementary and secondary institutions of education accredited by the State Department of Education or registered by the State Board of Education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher Education which are exempt from taxation pursuant to the provisions of § 501(c)(3) of the Internal Revenue Code, including materials, supplies, and equipment used in the construction and improvement of buildings and other structures owned by the institutions and operated for education purposes. Any person, firm, agency, or entity making purchases on behalf of any institution, agency, or subdivision in this State, shall certify in writing, on the copy of the invoice or sales ticket the nature of the purchases, and violation of this Subchapter shall be a misdemeanor as set forth in Division I above;
- K. Tuition and education fees paid to private institutions of higher education and private elementary and secondary institutions of education accredited by the State Department of Education or registered by the State Board of Education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher Education which are exempt from taxation pursuant to the provisions of the 501(c)(3) of the Internal Revenue Code; and
- L. Sales of tangible personal property made by public or private school for grade levels kindergarten through twelfth grade, a public-school district, public school board, public school student group or organization or public-school district personnel for purposes of raising funds for the benefit of the school, school district, school board, student group, or organization. For purposes of this Division L., “public or private school” shall mean any public or private institution of education accredited by the State Department of Education or registered by the State Board of Education for purposes of participating in federal programs. Sale of tangible personal property in this Division L. shall not include sale of admission tickets or concessions at athletic events.

SECTION 32.030 EXEMPTIONS; GENERAL

There are hereby specifically exempted from the tax levied by this Subchapter:

- A. Transportation of school pupils to and from elementary schools or high schools in motor or other vehicles;
- B. Transportation of persons where the fare of each person does not exceed One Dollar (\$1.00), or local transportation of persons within the corporate limits of a municipality except by taxicab;
- C. Carrier sales of newspapers and periodicals made directly to consumers. Other sales of newspapers and periodicals where any individual transaction does not exceed Seventy-Five Cents (\$.75). A carrier is a person who regularly delivers newspapers or periodicals to subscribers on an assigned route;
- D. Sales for resale to persons engaged in the business of reselling the articles purchased, whether within or without the State, provided that the sales to residents of this State are made to persons to whom sales tax permits have been issued as provided in this Subchapter. This exemption shall not apply to the sales of articles made to persons holding permits when the persons purchase items for their use and which they are not regularly engaged in the business of reselling; neither shall this exemption apply to sales of tangible personal property to peddlers, solicitors, and other salespeople who do not have an established place of business and a sales tax permit;
- E. Sales of advertising space in newspapers and periodicals and billboard advertising service, and any advertising through the electronic media, including radio, television, and cable television;
- F. Eggs, feed, supplies, machinery, and equipment purchased by persons regularly engaged in the business of raising worms, fish, any insect or any other form of terrestrial or aquatic animal life and used for the purpose of raising same for marketing. This exemption shall only be granted and extended to the purchaser when the items are to be used and in fact are used in the raising of animal life as set out above. Each purchaser shall certify, in writing, on the invoice or sales ticket retained by the vendor that he or she is regularly engaged in the business of raising the animal life and that the items purchased will be used only in the business. The vendor shall certify to the Oklahoma Tax Commission that the price of the items has been reduced to grant the full benefit of the exemption. Violation hereof by the purchaser or vendor shall be a misdemeanor;
- G. Sales of medicine or drugs prescribed for the treatment of human beings by a person licensed to prescribe the medicine or drugs. This exemption shall not apply to proprietary or patent medicines as defined by 59 O.S. § 353.1;
- H. Transfers of title or possession of empty, partially filled, or filled returnable oil drums to any person who is not regularly engaged in the business of selling, reselling, or otherwise transferring empty, partially filled, or filled returnable oil drums;
- I. Sales of food or food products for home consumption which are purchased in whole or in

part with coupons issued pursuant to the federal food stamp program as authorized by 7 U.S.C. § 2011 through 2029, as to that portion purchased with the coupons. The exemption provided for the sales shall be inapplicable to the sales upon the effective date of any federal law that removes the requirement of the exemption as a condition for participation by the State of Oklahoma in the federal food stamp program; and

- J. Nothing herein shall be construed as limiting or prohibiting the City from levying and collecting taxes on the sale of natural or artificial gas and electricity, whether sold for residential or commercial purposes. Any sales tax levied by the City on natural or artificial gas and electricity shall be in effect regardless of Ordinance or contractual provisions referring to previously imposed State sales tax on the items.

SECTION 32.031 EXEMPTIONS; AGRICULTURE

There are hereby specifically exempted from the tax levied by this Subchapter:

- A. Sales of agricultural products produced in this State by the producer thereof directly to the consumer or user when the articles are sold at or from a farm and not from some other place of business, as follows:
 - 1. Farm, orchard, or garden products;
 - 2. Dairy products sold by a dairyman or farmer who owns all the cows from which the dairy products offered for sale are produced;
 - 3. Livestock sold by the producer at a special livestock sale; or
 - 4. The provisions of this Division A. shall not be construed as exempting sales by florists, nurserymen, or chicken hatcheries, or sales of dairy products by any other business except as set out herein.
- B. Livestock, including cattle, horses, mules, or other domestic or draft animals, sold by the producer by private treaty or at a special livestock sale;
- C. Sale of baby chicks, turkey pullets, and starter pullets used in the commercial production of chickens, turkeys, and eggs, provided that the purchaser certifies, in writing, on the copy of the invoice or sales ticket to be retained by the vendor that the pullets will be used primarily for egg production;
- D. Sale of salt, grains, tankage, oyster shells, mineral supplements, limestone and other generally recognized animal feeds for the following purposes and subject to the following limitations:
 - 1. Feed which is fed to poultry and livestock, including breeding stock and wool-bearing stock, for the purpose of producing eggs, poultry, milk, or meat for human consumption;

2. Feed purchased in Oklahoma for the purpose of being fed to and which is fed by the purchaser to horses, mules, or other domestic or draft animals used directly in the producing and marketing of agricultural products;
 3. Any stock tonics, water purifying products, stock sprays, disinfectants, or other such agricultural supplies;
 4. Poultry shall not be construed to include any fowl other than domestic fowl kept and raised for the market or production of eggs;
 5. Livestock shall not be construed to include any pet animals such as dogs, cats, birds, or such other fur-bearing animals; and
 6. This exemption shall only be granted and extended where the purchaser of feed that is to be used and in fact is used for a purpose that would bring about an exemption hereunder executes an invoice or sales ticket in duplicate on a form to be prescribed by the Tax Commission. The purchaser may demand and receive a copy of the invoice or sales ticket and the vendor shall retain a copy.
- E. Sales of items to be and in fact used in the production of agricultural products. Sale of the following items shall be subject to the following limitations:
1. Sales of agricultural fertilizer to any person regularly engaged, for profit, in the business of farming or ranching. Each purchaser shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor, that he or she is so engaged in farming or ranching and that the material purchased will be used only in the business;
 2. Sales of agricultural fertilizer to any person engaged in the business of applying the materials on a contract or custom basis to land owned or leased and operated by persons regularly engaged, for profit, in the business of farming or ranching. Each purchaser shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor that he or she is engaged in the business of applying the materials to lands owned or leased and operated by persons regularly engaged, for profit, in the business of farming or ranching, and shall show in the certificate the name or names of the owner or lessee and operator, the location of the lands on which the materials are to be applied to each such land, and he or she shall further certify that his or her contract price has been reduced so as to give the farmer or rancher the full benefit of this exemption;
 3. Sales of agricultural fertilizer, pharmaceuticals, and biologicals to persons engaged in the business of applying the materials on a contract or custom basis shall not be considered to be sales to contractors under this Subchapter, and the sales shall not be considered to be taxable sales within the meaning of the Oklahoma Sales Tax Code. As used in this Section, "agricultural fertilizer," "pharmaceuticals," and

“biologicals” mean any substance sold and used for soil enrichment or soil corrective purposes or for promoting the growth and productivity of plants or animals;

4. Sales of agricultural seed or plants to any person regularly engaged, for profit, in the business of farming or ranching. This Section shall not be construed as exempting from sales tax, seed which is packaged and sold for use in noncommercial flower and vegetable gardens;
 5. Sales of agricultural chemical pesticides to any person regularly engaged, for profit, in the business of farming or ranching. For the purposes of this Subchapter, agricultural chemical pesticides shall include any substance or mixture of substances intended for preventing, destroying, repelling, or mitigating any insect, snail, slug, rodent, bird, nematode, fungus, weed, or any other form of terrestrial or aquatic plant or animal life or virus, bacteria, or other microorganism, except viruses, bacterial, or other microorganisms on or in living human, or any substance or mixture of substances intended for use as a plant regulator, defoliant, or desiccant; and
 6. This exemption shall only be granted and extended to the purchaser where the items are to be used and in fact are used in the production of agricultural products. Each purchaser shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor, that the material purchased will only be used in his or her farming occupation. The vendor shall certify to the Oklahoma Tax Commission that the contract price of the items has been reduced to grant the full benefit of the exemption. Violation hereof by the purchaser or vendor shall be a misdemeanor and, upon violation and conviction for a second offense, the Oklahoma Tax Commission shall revoke the vendor’s sales tax permit.
- E. Sale of farm machinery, repair parts thereto or fuel, oil, lubricants, and other substances used for operation and maintenance of the farm machinery to be used directly on a farm or ranch in the production, cultivation, planting, sowing, harvesting, processing, spraying, preservation, or irrigation of any livestock, poultry, agricultural, or dairy products produced from the lands. Each purchaser of farm machinery, repair parts thereto or fuel must certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor, that he or she is engaged in farming or ranching and that the farm machinery, repair parts thereto, or fuel will be used only in farming or ranching. The exemption provided for herein shall not apply to motor vehicles. Each purchaser shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor, that the material purchased will only be used in his or her farming occupation. The vendor shall certify to the Oklahoma Tax Commission that the price of the items has been reduced to grant the full benefit of the exemption. Violation hereof by the purchaser or vendor shall be a misdemeanor and, upon violation and conviction for a second offense, the Oklahoma Tax Commission shall revoke the vendor’s sales tax permit.

SECTION 32.032 EXEMPTIONS; MANUFACTURERS

There are hereby specifically exempted from the tax levied by this Subchapter:

- A. Goods, wares, merchandise, and property purchased for the purpose of being used or consumed in the process of manufacturing, compounding, processing, assembling, or preparing for sale a finished article and the goods, wares, merchandise, or property become integral parts of the manufactured, compounded, processed, assembled, or prepared products or are consumed in the process of manufacturing, compounding, processing, assembling, or preparing products for resale. The term “manufacturing plants” shall mean those establishments primarily engaged in manufacturing or processing operations, and generally recognized as such;
- B. Ethyl alcohol when sold and used for the purpose of blending same with motor fuel on which motor fuel tax is levied by State law;
- C. Sale of machinery and equipment purchased and used by persons establishing new manufacturing plants in Oklahoma, and machinery and equipment purchased and used by persons in the operation of manufacturing plants already established in Oklahoma. This exemption shall not apply unless the machinery and equipment is incorporated into, and is directly used in, the process of manufacturing property subject to taxation under this Subchapter.
- D. Sales of containers when sold to a person regularly engaged in the business of reselling empty or filled containers or when purchased for the purpose of packaging raw products of farm, garden, or orchard for resale to the consumer or processor. This exemption shall not apply to the sale of any containers used more than once and which are ordinarily known as returnable containers, except returnable soft drink bottles. Each and every transfer of title or possession of the returnable containers in this State to any person who is not regularly engaged in the business of selling, reselling, or otherwise transferring empty or filled containers shall be taxable under this Code. This exemption shall not apply to the sale of labels or other materials delivered along with items sold but which are not necessary or absolutely essential to the sale of the sold merchandise;
- E. Sale of tangible personal property manufactured in Oklahoma when sold by the manufacturer to a person who transports it to another State for immediate and exclusive use in some other State; and
- F. Machinery, equipment, fuels, and chemicals incorporated into and directly used or consumed in the process of treatment to substantially reduce the volume or harmful properties of controlled industrial waste at treatment facilities specifically permitted pursuant to the Controlled Industrial Waste Disposal Act and operated at the place of waste generation, or facilities approved by the State Department of Health for the cleanup of a site of contamination. The term controlled industrial waste may include low-level radioactive waste for the purpose of this Division F.

SECTION 32.033 EXEMPTIONS; CORPORATIONS AND PARTNERSHIPS

There are hereby specifically exempted from the tax levied in this Subchapter:

- A. The transfer of tangible personal property, as follows:
 - 1. From one (1) corporation to another corporation pursuant to a reorganization. As used in this division (A)(1), the term “reorganization” means a statutory merger or consolidation or the acquisition by a corporation of substantially all of the properties of another corporation when the consideration is solely all or a part of the voting stock of the acquiring corporation, or of its parent or subsidiary corporation;
 - 2. In connection with the winding up, dissolution, or liquidation of a corporation only when there is a distribution in kind to the shareholders of the property of the corporation;
 - 3. To a corporation for the purpose of organization of the corporation where the former owners of the property transferred are immediately after the transfer in control of the corporation, and the stock or securities received by each is substantially in proportion to his or her interest in the property prior to the transfer;
 - 4. To a partnership in the organization of the partnership if the former owners of the property transferred are immediately after the transfer, members, of the partnership and the interest in the partnership, received by each, is substantially in proportion to his or her interest in the property prior to the transfer; or
 - 5. From a partnership to the members thereof when made in kind in the dissolution of the partnership.
- B. Sale of an interest in tangible personal property to a partner or other person who after the sale owns a joint interest in the tangible personal property where the State sales or use tax has previously been paid on the tangible personal property.

SECTION 32.034 TAX DUE WHEN; RETURNS; RECORDS

The tax levied hereunder shall be due and payable at the time and in the manner and form prescribed for payment of the State sales tax under the Oklahoma Sales Tax Code.

SECTION 32.035 PAYMENT OF TAX; BRACKETS

- A. The tax herein levied shall be paid to the Tax Collector at the time and in the form and manner provided for payment of State sales tax.
- B. The bracket system for the collection of the City sales tax by the Tax Collector shall be the same as is hereafter adopted by the agreement of the City of Pawhuska and the Tax

Collector, in the collection of both the City sales tax and the two percent (2%) State sales tax.

SECTION 32.036 **TAX CONSTITUTES DEBT**

The taxes, penalty, and interest due under this Subchapter shall at all times constitute a prior, superior, and paramount claim as against the claims of unsecured creditors and may be collected by suit as any other debt.

SECTION 32.037 **VENDOR'S DUTY TO COLLECT TAX; PENALTIES**

- A. The tax levied hereunder shall be paid by the consumer or user to the vendor. It is the duty of each and every vendor in this City to collect from the consumer or user the full amount of the tax levied by this Subchapter, or an amount equal as nearly as possible or practicable to the average equivalent thereof.
- B. Vendors shall add the tax imposed hereunder, or the average equivalent thereof, to the sales price or charge, and when added the tax shall constitute a part of the price or charge, shall be a debt from the consumer or user to vendor until paid, and shall be recoverable at law in the same manner as other debts.
- C. A vendor, as defined hereunder, who willfully or intentionally fails, neglects or refuses to collect the full amount of the tax levied by this Subchapter, or willfully or intentionally fails, neglects or refuses to comply with the provisions or remits or rebates to a consumer or user, either directly or indirectly, and by whatsoever means, all or any part of the tax herein levied, or makes in any form of advertising, verbally or otherwise, any Statement which infers that he or she is absorbing the tax, or Paying the tax for the consumer or user by an adjustment of prices or at a price including the tax, or in any manner whatsoever, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined as provided in Section 10.99.
- D. Any sum or sums collected or required to be collected in accordance with this Subchapter shall be deemed to be held in trust for the City. Any person, firm, corporation, joint venture, or association that willfully or intentionally fails, neglects or refuses to collect the sums required to be collected or paid shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined as provided in Section 10.99.

SECTION 32.038 **RETURNS AND REMITTANCES; DISCOUNTS**

Returns and remittances of the tax herein levied and collected shall be made to the Tax Collector at the time and in the manner, form, and amount as prescribed for returns and remittances of tax collected hereunder and shall be subject to the same discount as may be allowed by the Oklahoma Sales Tax Code for collection of State sales taxes.

SECTION 32.039 **INTEREST AND PENALTIES; DELINQUENCY**

68 O.S. § 217 is hereby adopted and made a part of this Subchapter, and interest and penalties at the rates and in amounts as therein specified are hereby levied and shall be applicable in cases of delinquency in reporting and paying the tax levied by this Subchapter. The failure or refusal of any taxpayer to make and transmit the reports and remittances of tax in the time and manner required by this Subchapter shall cause the tax to be delinquent. In addition, if the delinquency continues for a period of five (5) days, the taxpayer shall forfeit his or her claim to any discount allowed under this Subchapter.

SECTION 32.040 **WAIVER OF INTEREST AND PENALTIES**

The interest or penalty or any portion thereof accruing by reason of a taxpayer's failure to pay the City tax herein levied may be waived or remitted in the same manner as provided for the waiver or as applied in administration of the State sales tax provided in 68 O.S. § 220. To accomplish the purposes of this Section, the applicable provisions of 68 O.S. § 220 are hereby adopted by reference and made a part of this Subchapter.

SECTION 32.041 **ERRONEOUS PAYMENTS; CLAIM FOR REFUND**

Refund of erroneous payment of the City sales tax herein levied may be made to any taxpayer making the erroneous payment in the same manner and procedure, and under the same limitations of time, as provided for administration of the State sales tax as set forth in 68 O.S. § 227. To accomplish the purpose of this Section, the applicable provisions of 68 O.S. § 227 are hereby adopted by reference and made a part of this Subchapter.

SECTION 32.042 **FRAUDULENT RETURNS**

In addition to all civil penalties provided by this Subchapter, the willful failure or refusal of any taxpayer to make reports and remittances herein required, or the making of any false and fraudulent report for the purpose of avoiding or escaping payment of any tax or portion thereof rightfully due under this Subchapter shall be an offense, and upon conviction thereof the offending taxpayer shall be subject to a fine and imprisonment as provided in Section 10.99.

SECTION 32.043 **RECORDS CONFIDENTIAL**

The confidential and privileged nature of the records and files concerning the administration of the City sales tax is legislatively recognized and declared, and to protect the same the provisions of the State Sales Tax Code, 68 O.S. § 205, and each Subsection thereof, are hereby adopted by reference and made fully effective and applicable to administration of the City sales tax as if here set forth in full.

SECTION 32.044 **AMENDMENTS**

The people of the City, by their approval of the Sales Tax Ordinance hereby authorize the City Council, by Ordinance duly enacted, to make the administrative and technical changes or additions in the method and manner of administering and enforcing this Subchapter as may be necessary or

proper for efficiency and fairness. Neither the rate of the tax herein provided nor the use to which the revenue is put shall be changed without approval of the qualified electors of the City as provided by law.

SECTION 32.045 **PROVISIONS CUMULATIVE**

The provisions of this Subchapter shall be cumulative and in addition to any or all other taxing provisions of City Ordinances.

SECTION 32.060 **INSPECTION FEE AND SERVICE CHARGE LEVIED; WHEN DUE**

There is hereby levied an annual inspection fee and service charge upon each and every person, firm, and corporation operating a telephone exchange in the City in an amount equal to two percent (2%) of the gross revenues for each current year for exchange telephone transmission service rendered wholly within the limits of the City. The purpose of the charge is to compensate the City for the expenses incurred and services rendered incident to the exercise of its police power, supervision, police regulation, and police control of the construction of lines and equipment of the telephone company in the City. The inspection fee and charge shall be due and payable to the City on or before the first day of March of each year and shall be paid into and appropriated and expended from the general revenue fund of the City.

Statutory reference: Cities authorized to levy utility taxes, see 68 O.S. § 2601 et seq.

SECTION 32.075 **FEE LEVIED**

There is imposed a fee of five percent (5%) for the first year and a fee not to exceed three percent (3%) thereafter on the tariff charges for exchange telephone service or its equivalent of the local exchange telephone company providing service within the City limits, which fee shall continue for three (3) years, and as extended from time to time by the City Council, except as modified or renewed as provided or required by law and the action of the City Council.

SECTION 32.076 **DUE MONTHLY**

The telephone fee shall be collected monthly by the local exchange telephone company authorized to provide exchange telephone service within the City and forwarded, within thirty (30) days of the close of the month in which the fees were collected, to the City Clerk.

SECTION 32.077 **PURPOSE**

The funds collected from this fee shall be spent for engineering, installation, administration, and other recurring or one (1) time costs necessary to implement, administer, operate, and maintain emergency 911 telephone service in the City.

SECTION 32.078 **ADMINISTRATION**

The City Manager is hereby authorized to administer the emergency 911 telephone service in the City.

SECTION 32.079 **COOPERATION**

The City Manager is hereby authorized to cooperate with other governing bodies of a municipality, county, or any combination thereof or any other generally recognized governing body under the laws of the State who may impose a similar fee and who wish to participate in the City's emergency nine-one-one (911) telephone service.

SECTION 32.080 **ADMINISTRATIVE FEE**

The local telephone exchange company providing exchange telephone service within the City shall be entitled to retain as an administrative fee an amount not to exceed three percent (3%) of the fee imposed and collected pursuant to Section 32.075 and the City Council be and they are hereby authorized to enter into the contracts or agreements with the local telephone exchange company as may be required to implement the provisions hereof.

SECTION 32.101 **USE TAX PROVISIONS ADOPTED**

Ordinance No. 2010-3, use tax provisions, is hereby adopted.

SECTION 32.102 **EXCISE TAX ON STORAGE, USE OR OTHER CONSUMPTION
OF TANGIBLE PERSONAL PROPERTY LEVIED**

- A. There is hereby levied and there shall be paid by every person storing, using or otherwise consuming within Pawhuska, Oklahoma, tangible personal property purchased or brought into this municipality, an excise tax on the storage, use or otherwise consuming within the municipality of such property at the rate of three percent (3%) of the purchase price of such property.
- B. Such tax shall be paid by every person storing, using or otherwise consuming within the municipality, tangible personal property purchased or brought into the municipality.
- C. The additional tax levied hereunder shall be paid at the time of importation or storage of the property within the municipality, and shall be assessed to only property purchased outside Oklahoma; provided that the tax levied herein shall not be levied against tangible, personal property intended solely for use outside the municipality, but which is stored in the municipality pending shipment outside the municipality, or which is temporarily retained in the maintenance of other service.
- D. Any person liable for payment of the use tax authorized herein may deduct from such use tax any county and municipal sales tax previously paid on such goods or services; provided, that the amount deducted shall not exceed the amount that would have been due if the taxes imposed by the municipality had been levied on the sale of such goods or services.

SECTION 32.103 EXEMPTIONS

The provisions of this Subchapter shall not apply:

- A. In respect to the use of an article of tangible personal property brought into the municipality of a non-resident individual visiting in this municipality for his or her personal use or employment while within the municipality;
- B. In respect to the use of tangible personal property purchased for re-sale before being used;
- C. In respect to the use of any article of tangible personal property on which a tax, equal to or in excess of that levied by both the Oklahoma Use Tax Code and this Subchapter has been paid by the person using such tangible personal property in the municipality, whether such tax was levied under the laws of Oklahoma or some other State, municipality or county of the United States. If any article of tangible personal property has already been subjected to a tax by Oklahoma or any other State or county in respect to its sale or use, in an amount less than the tax imposed by both the Oklahoma Use Tax Code and this Subchapter, and the rate by which the previous tax upon the sale or use was computed; provided, that no credit shall be given for taxes paid in another State, municipality or county if that State, municipality or county does not grant like credit for taxes paid in Oklahoma and the municipality;
- D. In respect to the use of machinery and equipment purchased and used by persons establishing new manufacturing or processing plants in the municipality, and machinery and equipment purchased and used by persons in the operation of manufacturing plants already established in the municipality, which machinery and equipment is incorporated into, and is directly used in, the process of manufacturing property subject to the taxation under the City Sales Tax Code. The term **MANUFACTURING PLANTS** shall mean those establishments primarily engaged in manufacturing or processing operations, and generally recognized as such;
- E. In respect to the use of tangible personal property now specifically exempted from taxation under the City Sales Tax Code;
- F. In respect to the use of any article of tangible personal property brought into the municipality by an individual with intent to become a resident of this municipality, where such personal property is for such individual's personal use or enjoyment;
- G. In respect to the sum of any article of tangible personal property used, or to be used, by commercial airlines or railroads; or
- H. In respect to livestock purchased outside Oklahoma and brought into this municipality for feeding or breeding purposes, and which is later re-sold.

SECTION 32.104 TIME DUE; RETURNS; PAYMENT

The tax levied by this Subchapter is due and payable at the time and in the manner and form prescribed for payment of the State use tax under the Use Tax Code of the State of Oklahoma.

SECTION 32.105 TAX CONSTITUTES DEBT

Such taxes, penalty or interest due hereunder shall at all times constitute a prior, superior and paramount claim as against the claims of unsecured creditors and may be collected by suit as with any other debt.

SECTION 32.106 COLLECTION OF TAX BY RETAILER OR VENDOR

- A. Every retailer or vendor maintaining places of business both within and without the State of Oklahoma, and making sales of tangible personal property from a place of business outside this State for use in Pawhuska, Oklahoma, shall, at the time of making such sales, collect the use tax levied by this Subchapter from the purchaser and give to the purchaser a receipt therefor in the manner and form prescribed by the Oklahoma Tax Commission, if it shall, by regulation, require such receipt.
- B. Each retailer or vendor shall list the location of any and all distribution or sales houses or offices or other places of business operating in this municipality.

SECTION 32.107 COLLECTION OF TAX BY RETAILER OR VENDOR NOT MAINTAINING A PLACE OF BUSINESS WITHIN THE STATE OR BOTH WITHIN AND WITHOUT STATE; PERMITS

- A. The Oklahoma Tax Commission may, at its discretion, upon application, authorize the collection of the use tax herein levied by any retailer or vendor not maintaining a place of business within this State, but who makes sales of tangible personal property for use in this municipality, and by the out-of-State place of business of any retailer or vendor maintaining places of business both within and without Oklahoma and making sales of tangible personal property as such out-of-state place of business for use in this municipality.
- B. Such retailer or vendor may be issued, without charge, a permit to collect such taxes, by the Tax Commission in such manner and subject to such regulations and agreements, as it shall prescribe.
- C. When so authorized, it shall be the duty of such retailer or vendor to collect the use tax upon all tangible personal property sold to his or her knowledge for use within this municipality.
- D. Such authority and permit may be canceled when, at any time, the Tax Commission considers that such use tax can more effectively be collected from the person using such property in this municipality; provided, however, delivery to the purchaser within this

municipality by the retailer or vendor in such retailer's or vendor's vehicle, whether owned or leased (not by common carrier), such sales or transactions shall continue to be subject to applicable municipal sales tax at the point of delivery, and the tax shall be collected and reported accordingly under the taxpayer's sales tax permit number.

SECTION 32.108 **REVOKING PERMITS**

Whenever any retailer or vendor not maintaining a place of business in this State, or both within and without this State, authorized to collect the use tax herein levied, fails to comply with any of the provisions of this article of the Oklahoma Use Tax Code, or any orders, rules or regulations of the Oklahoma Tax Section 1048, by order, revoke the use tax permit, if any, issued to such retailer or vendor, and if any such retailer or vendor is a corporation authorized to do business in this State may, after the notice and hearing above provided, cancel the corporation's license to do business in this State, and shall issue a new license only when such corporation has complied with the obligations under this Subchapter, the Oklahoma Use Tax Code, or any order, rules or regulations of the Oklahoma Tax Commission.

SECTION 32.109 **REMUNERATIVE DEDUCTIONS ALLOWED RETAILERS OR VENDORS OF OTHER STATES**

- A. Returns and remittances of the use tax herein levied and collected shall be made to the Oklahoma Tax Commission at the time and in the manner, form and amount prescribed for returns and remittances required by the Oklahoma Use Tax Code.
- B. Remittances of use taxes collected hereunder shall be subject to the same discount as may be allowed by Oklahoma Use Tax Code for the collection of State use taxes.

SECTION 32.110 **INTEREST AND PENALTIES; DELINQUENCY**

- A. Section 217 of Title 68 O.S. 1998 Supplement, is hereby adopted and made a part of this Subchapter, and interest and penalties at the rate and in the amounts as therein specified are hereby levied and shall be applicable in cases of delinquency in reporting and paying the use tax levied by this Subchapter; provided, that the failure or refusal of any retailer or vendor to make and transmit the reports and remittances of use tax in the time and manner required by this Subchapter shall cause such tax to be delinquent.
- B. In addition, if such delinquency continues for a period of five (5) days, the retailer or vendor shall forfeit his claim to any discount allowed under this Subchapter.

SECTION 32.111 **WAIVER OF INTEREST AND PENALTIES**

- A. The interest or penalty, or any portion thereof, accruing by reason of a retailer's or vendor's failure to pay the use tax herein levied may be waived or remitted in the same manner as provided for the waiver of remittance as supplied in administration of the State Use Tax provided in 68 O.S. 1998, § 227.
- B. To accomplish the purposes of this Section, the applicable provisions of 68 O.S. 1998, § 227 are hereby adopted by reference and made a part of this Subchapter.

SECTION 32.112 ERRONEOUS PAYMENTS; CLAIM FOR REFUND

- A. Refund of erroneous payment of the municipal use tax herein levied may be made to any taxpayer making such erroneous payment in the same manner and procedure, and under the same limitations of time provided for administration of the State Use Tax as set forth in 68 O.S. 1998, § 227.
- B. To accomplish the purpose of this Section, the applicable provisions of 68 O.S. 1998, § 227 are hereby adopted by reference and made a part of this Subchapter.

SECTION 32.113 FRAUDULENT RETURNS

In addition to all civil penalties provided by this Subchapter, the willful failure or refusal of any taxpayer to make reports and remittances herein required, or the making of any false and fraudulent report for the purpose of avoiding or escaping payment of any use tax, or portion thereof, rightfully due under this Subchapter, shall be an offense, and upon conviction thereof the offending taxpayer shall be punished by a fine of not more than Two Hundred Dollars (\$200.00). Each day of noncompliance with this Subchapter shall constitute a separate offense.

SECTION 32.114 RECORDS CONFIDENTIAL

The confidential and privileged nature of the records and files concerning the administration of the municipal use tax is legislatively recognized and declared, and to protect the same, the provisions of 68 O.S. 1998, § 205, of the State Use Tax Code, and each Subsection thereof, are hereby adopted by reference and made fully effective and applicable to administration of the municipal use tax as if herein set forth in full.

SECTION 32.115 PROVISIONS CUMULATIVE

The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions of municipal ordinances and regulations.

SECTION 32.116 PROVISIONS SEVERABLE

The provisions hereof are hereby declared to be severable, and if any Section, Paragraph, sentence or clause of this Subchapter is for any reason held invalid or inoperative by any Court of competent jurisdiction, such decision shall not affect any other Section, Paragraph, sentence or clause hereof.

SECTION 32.117 DEFINITIONS

- A. The definitions of words, terms and phrases contained in the Oklahoma Tax Code, §1401, 68 O.S. 1991 and 1998 Supplement, are hereby adopted by reference and made a part of this Subchapter.
- B. In addition, thereto, the following words and terms shall be defined as follows:

CITY. The City of Pawhuska, Oklahoma.

TAX COLLECTOR. The department of the municipality, or the official agency of the State, duly designated according to law or contract authorized by law, to administer the collection of the use tax herein levied.

TRANSACTION. Sale.

SECTION 32.11 CLASSIFICATION OF TAXPAYERS

For purpose of this Subchapter, the classification of taxpayers hereunder shall be as prescribed by State law for the purposes of the Oklahoma Use Tax Code.

SECTION 32.119 SUBSISTING STATE PERMITS

All valid and subsisting permits to do business issued by the Oklahoma Tax Commission pursuant to the Oklahoma Tax Code are, for the purpose of this Subchapter, hereby ratified, confirmed and adopted in lieu of any requirement for an additional municipal permit for the same purpose.

SECTION 32.120 PURPOSES OF REVENUES

It is hereby declared to be the purpose of this Subchapter to provide revenues for the support of the functions of the municipal government of the City of Pawhuska, Oklahoma, and any and all revenues derived hereunder may be expended by the City Council for any purpose for which funds may be lawfully expended and authorized.

SECTION 32.121 CITATION

This Subchapter shall be known and may be cited as the Pawhuska, Oklahoma, "Use Tax Ordinance."

SECTION 32.122 PENALTY

Any violation of this Subchapter shall be liable for a fine not to exceed Two Hundred Dollars (\$200.00) per day, or the maximum legal limit.

SECTION 32.123 EFFECTIVE DATE

This Subchapter shall take effect on and after April 5, 2010.

CHAPTER 33 EMERGENCY MANAGEMENT

Section 33.01	Purpose of Emergency Management Organization
Section 33.02	Department of Emergency Management Created
Section 33.03	Director of Emergency Management; Powers and Duties
Section 33.04	Further Powers and Duties
Section 33.05	Emergency Management; Emergency Powers
Section 33.06	Enforcement of Laws and Ordinances
Section 33.07	Service Without Compensation; Not Liable for Injuries

SECTION 33.01 PURPOSE OF EMERGENCY MANAGEMENT ORGANIZATION

The purpose of this Chapter is to create a emergency management organization for the City to be prepared for, and to function in the event of, emergencies endangering the lives and property of the people of the City. The duty of the emergency management organization shall be to protect the lives and health of the citizens of the City and of property rights, both private and public, and to perform all functions necessary and incident thereto.

Statutory reference: Local civil defense organizations, see 63 O.S. § 683.11 and 683.12

SECTION 33.02 DEPARTMENT OF EMERGENCY MANAGEMENT CREATED

There is hereby established under the executive branch of the government of the City a Department of Emergency Management, which shall consist of:

- A. An Emergency Management Director who shall be appointed by the Mayor of the City and serve at his or her pleasure; and

SECTION 33.03 EMERGENCY MANAGEMENT DIRECTOR ; POWERS AND DUTIES

The Emergency Management Director shall be the executive head of the Department of Emergency Management and shall be responsible for carrying out the emergency management program of the City. He or she shall serve without compensation but may be reimbursed for expenses incurred in the performance of his or her duties. It shall be the duty of the Emergency Management Director, as soon as practicable after his or her appointment, to perfect an organization to carry out the purposes set forth in this Chapter. He or she shall have all necessary power and authority to form committees or other bodies and to appoint and designate the Chairperson or Chief Officer of the bodies as may be necessary to perfect such an organization. He or she shall have the further duty and responsibility to cooperate with all emergency management agencies of other governmental units including the State and Federal government.

SECTION 33.04 **FURTHER POWERS AND DUTIES**

The Emergency Management Director is further authorized to formulate written plans and gather information and keep written records thereof to govern the functions of the civil defense organization.

SECTION 33.05 **EMERGENCY MANAGEMENT; EMERGENCY POWERS**

In the event of an emergency resulting from natural causes, the Emergency Management Director, after due authorization from the City Council of the City, shall have the power and authority to enforce all rules and regulations relating to emergency management and, if necessary take control of transportation, communications, stocks of fuel, food, clothing, medicine, and public utilities for the purpose of protecting the civilian population. He or she shall cooperate in every way with the activities of other governmental agencies or Emergency Management organizations. If required by the Mayor, he or she shall have control over any and all funds allocated from any source for the purpose of alleviating distress conditions in the City.

SECTION 33.06 **ENFORCEMENT OF LAWS AND ORDINANCES**

The Emergency Management Director and other members of the Emergency Management organization created by him or her shall have the power and authority to enforce the laws of the State and Ordinances of the City during the period of emergency.

SECTION 33.07 **SERVICE WITHOUT COMPENSATION; NOT LIABLE FOR INJURIES**

All members of the Emergency Management organization created hereunder shall serve without compensation; and the City shall not be liable for any personal injury received by any member of the organization while acting in line of duty.

CHAPTER 34 GENERAL PROVISIONS

Section 34.01	Complete Record Required
Section 34.02	Disposition of Unclaimed Property
Section 34.03	Property Found by a Private Person
Section 34.04	Recovery by Owner
Section 34.15	Acceptance of Interest
Section 34.20	Red Flag Rules Program Adopted by Reference
Section 34.30	Establishment of National Incident Management System
Appendix A:	Declaration of Trust of Pawhuska Municipal Trust Authority
Appendix B:	Trust Indenture of Public Works Authority

SECTION 34.01 **COMPLETE RECORD REQUIRED**

All personal property which comes into the possession of any Police Officer, which has been found or stolen or taken off the person or out of the possession of any prisoner or person suspected of or charged with being a criminal, and which is not known to belong to some person laying claim thereto, shall be, by the Officer securing possession thereof, delivered into the charge of the Chief of Police. The Chief shall, in a permanent record book kept for that purpose, make a record sufficient to identify the property, with the date and circumstances of the receipt thereof, the name of the person from whom it was taken and the place where it was found; and the record shall also disclose the subsequent disposal thereof, giving the date of sale, name and address of the purchaser, and the amount for which it was sold.

Statutory reference: As regards disposal of liquor and gambling equipment seized by Policemen, see 22 O.S. § 1261 et seq. As regards disposal of stolen or embezzled property coming into hands of Policemen, see 22 O.S. § 1321 et seq. Relating to finders of lost goods, see 15 O.S. § 511 et seq.

SECTION 34.02 **DISPOSITION OF UNCLAIMED PROPERTY**

Any unclaimed personal property, other than animals, which remains in the possession of the Chief of Police, unclaimed, or the ownership of which is not to him or her satisfactorily established, for a period of thirty (30) days, shall be disposed of in accordance with Okla. Stat. title 11 § 34-104.

SECTION 34.03 **PROPERTY FOUND BY A PRIVATE PERSON**

Any personal property found by a person other than a public official or employee, which is delivered to any Police Officer for identification, if not claimed or identified within thirty (30) days, shall, within ten (10) additional days thereafter, if requested by the finder, be returned to him or her, and a record of the disposal made thereof. Section 34.02 shall control the disposition of any such property.

SECTION 34.04 **RECOVERY BY OWNER**

If any property is sold as herein provided, and the owner thereof takes and recovers possession of same from the purchaser, the amount paid therefor shall be returned to the purchaser, upon verified claim being submitted and approved by the City Council.

SECTION 34.15 **ACCEPTANCE OF INTEREST**

The governing body of the City of Pawhuska, Oklahoma, hereby does accept, for and on behalf of the municipality, the beneficial interest in the Declaration of Trust dated 10-2-1986, creating the public trust designated the Pawhuska Municipal Trust Authority, provided for in the Declaration of Trust of the public trust, for the comprehensive uses and purposes therein set forth; and the Mayor of the municipality hereby is authorized and directed to endorse the acceptance of beneficial interest on the Declaration of Trust for and on behalf of the municipality and the governing body thereof.

SECTION 34.20 **RED FLAG RULES PROGRAM ADOPTED BY REFERENCE**

The Red Flag Rules Program to protect consumers from identity theft is hereby adopted by reference as if set forth in full herein.

SECTION 34.30 **ESTABLISHMENT OF NATIONAL INCIDENT MANAGEMENT SYSTEM**

- A The President in Homeland Security Directive (HSPD)-5, directed the Secretary of the Department of Homeland Security to develop and administer a National Incident Management System (NIMS), which would provide a consistent nationwide approach for federal, State, local, and tribal governments to work together more effectively and efficiently to prevent, prepare for, respond to, and recover from domestic incidents, regardless of cause, size, or complexity.
- B The Mayor and City Council hereby establish the National Incident Management System (NIMS) as the standard for incident management in the City.

APPENDIX A **DECLARATION OF TRUST OF PAWHUSKA MUNICIPAL TRUST AUTHORITY**

KNOW ALL MEN BY THESE PRESENTS:

I

DECLARATION AND COVENANT

The undersigned Trustor hereby contracts with the undersigned Trustees, and the latter hereby do declare and covenant, between themselves and unto the Trustor, the State of Oklahoma and the Beneficiary hereinafter described, that they and their successors do and will hold, receive and administer the Trust Estate hereinafter described, as Trustees of a public trust under and pursuant

to the laws of the State of Oklahoma now in force and effect (generally, but not exclusively, Title 60, Oklahoma Statutes 1981, Sections 176-180.3, inclusive, and the Oklahoma Trust Act), solely for the use and benefit of said Beneficiary for the public purposes and functions hereinafter set forth, in the manner provided in this instrument or, in the absence of applicable provision herein, then in the manner now provided by law. The aforesaid public trust is created by virtue of the execution of this instrument by the individuals signing the same as the Trustor and initial Trustees hereunder; and neither the acceptance of the beneficial interest hereunder, nor the endorsement hereon of such acceptance, for and on behalf of the designated Beneficiary as provided by law, shall be deemed or construed to be the creation of a public trust by said Beneficiary or the governing body thereof.

II NAME

The name of this Trust shall be, and the Trustees thereof in their representative fiduciary capacity shall be designated as the "Pawhuska Municipal Trust Authority". Under that name, the Trustees shall, so far as practicable, conduct all business and execute all instruments in writing, and otherwise perform their duties and functions, in execution of this Trust.

III PURPOSE

The purposes of this Trust, for and on behalf of the Beneficiary as hereinafter described, are:

- A. To establish, provide, maintain, construct, set apart, promote and conduct parks, playgrounds, golf courses, recreational centers, social and community centers, and other recreational facilities within and near the territorial limits of the Beneficiary;
- B. To furnish and supply to the United States of America, the State of Oklahoma, the Beneficiary and/or any governmental agency or instrumentality or any of them, or to any one or more of them, buildings, equipment and other facilities for all purposes that the same be authorized or proper as a function of the Beneficiary as or if expressly authorized by law for the furtherance of the general convenience, welfare, public health and safety of the Beneficiary and its inhabitants;
- C. To promote the development of industry and culture and industrial, manufacturing, cultural and educational activities within and without the territorial limits of the Beneficiary and to thereby provide industrial and cultural facilities and additional employment and activities which will benefit and strengthen culture and the economy of the Beneficiary and the State of Oklahoma;
- D. To institute, furnish, provide and supply services and facilities for the conservation and implementation of the public welfare and protection and promotion of the public health to the Beneficiary and to agencies, instrumentalities and subdivisions thereof and to the inhabitants, owners and occupants of property, and to governmental, industrial, commercial and mercantile entities, establishments and enterprises within the territorial limits of the Beneficiary, to such extent and in such manner as now is or hereafter shall be

a proper function of the Beneficiary as or if expressly authorized by law for the furtherance of the general convenience, welfare, public health and safety of the Beneficiary and its inhabitants;

- E. To promote the development of recreational and cultural activities within and near the territorial limits of the Beneficiary and to thereby provide recreational and cultural facilities and additional employment and activities which will benefit and strengthen culture and the economy of the Beneficiary;
- F. To provide solid waste disposal facilities for the collection and disposal of solid wastes and pollution control facilities in a manner which will protect the public health and welfare, prevent water pollution or air pollution, prevent the spread of disease, and abate public nuisances, conserve natural resources and enhance the quality of the environment;
- G. For the furtherance of the greater convenience and welfare of the Beneficiary and the inhabitants thereof, to provide and/or to aid in providing and/or to participate in providing to the United States of America, the State of Oklahoma, the Beneficiary, the municipalities located within and near the Beneficiary, the school district and/or districts included in whole or in part, within the limits of the Beneficiary, and/or any agency or instrumentality or either or any of them, or to any one or more of them, facilities and/or services of any and/or all kinds necessary or convenient for the functioning thereof;
- H. To hold, maintain and administer any leasehold rights in and to properties of the Beneficiary demised to the Trustees, and to comply with the terms and conditions of any leases providing said rights;
- I. To acquire by lease, purchase or otherwise, and to hold, construct, install, equip, repair, enlarge, furnish, maintain and operate or otherwise deal with, any and all physical properties and facilities needful or convenient for utilization in executing or promoting the execution of the aforesaid trust purposes or any of them, or which may be useful in securing, developing and maintaining industry and industrial, manufacturing or other activities in the Beneficiary and territory in proximity thereto, or which may be useful in promoting culture and education in the aforesaid area; to lease, rent, furnish, provide, relinquish, sell or otherwise dispose of, or otherwise make provision for, any or all of said properties and facilities either in execution of any of the aforesaid trust purposes or in the event that any thereof shall no longer be needful for such purposes;
- J. To provide funds for the costs of financing, acquiring, constructing, installing, equipping, repairing, remodeling, improving, extending, enlarging, maintaining, operating, administering and disposing of or otherwise dealing with any of the aforesaid physical properties and facilities, and for administering the Trust for any or all of the aforesaid trust purposes, and for all other charges, costs and expenses incidental thereto; and in so doing to incur indebtedness, either unsecured or secured by any part or parts of the Trust Estate and/or revenues thereof;
- K. To expend all funds coming into the hands of the Trustees as revenue or otherwise for the

payment of any indebtedness incurred by the Trustees for purposes specified herein and in the payment of the aforesaid costs and expenses, and in the payment of any indebtedness incurred by the Trustees for the purposes specified herein, and in the payment of any other debt or obligation properly chargeable against the Trust Estate, and to distribute the residue and remainder of such funds to the Beneficiary for the payment of all or any part of the principal and/or interest of any bonded indebtedness of the Beneficiary and/or for any one or more authorized or proper purposes of the Beneficiary as shall be specified by the Trustees hereunder; and

- L. Whenever the same shall be or become material, the purposes set forth in Paragraphs (a) to (1), inclusive, of this Section shall be the primary objectives of this Trust and the provisions of Paragraphs (h) to (1), inclusive, shall be deemed and construed in implementation thereof and collateral thereto.

For all purposes of this Section, the word "facilities" as used herein means real Estate and all rights, privileges, benefits, and appurtenances thereto, also buildings, structures, installations, and all personal property whatsoever, and all rights, privileges and benefits appertaining or related thereto.

IV DURATION

This Trust shall have duration for the term of duration of the Beneficiary as hereinafter described, and until such time as the Trust's purposes shall have been fully executed and fulfilled, or until it shall be terminated as hereinafter provided.

V TRUST ESTATE

The Trust Estate shall consist of all money, property (real, personal and/or mixed), rights, choses in action, contracts, leases, privileges, franchises, benefits and all other things of value (whether or not above described) presently in or hereafter coming into the hands, or under the control, of the Trustees pursuant to the provisions of this instrument or by virtue of the Trusteeship herein declared.

VI THE TRUSTEES

- A. The Trustees of this Trust, except as hereinafter provided, shall be the same persons, ex officio, who currently shall be the acting members of the legally-constituted governing body of the Beneficiary without distinction as to the office held, and the undersigned, as Trustees, and all successors thereof who shall qualify as Trustees as hereinafter provided, each contract, agree and covenant with and to each other, with and to the State of Oklahoma, with and to the Beneficiary hereunder, and with and to each component thereof, as by law now in force and effect, that they will execute the trust herein declared and created, as Trustees for the Beneficiary hereunder, and each component thereof, and that they do and will receive, hold and administer the Trust Estate solely for the use and benefit

of the said Beneficiary in the manner provided in this instrument, or, in the absence of applicable provision herein, then in the manner now provided by presently existing law.

Each undersigned Trustee shall continue as such, unless temporarily replaced pursuant to Paragraph (d) of this Section, until succeeded and replaced by some other person as an Officer of the Beneficiary, above designated, ex officio, to be a Trustee and such other person shall have qualified as a Trustee hereunder as provided in Paragraph (e) of this Section; each person who shall become such an above-designated member of the governing body of the Beneficiary shall be entitled to qualify as, and to become, a Trustee hereunder and to continue as such, unless temporarily replaced pursuant to Paragraph (d) of this Section, until succeeded and replaced by some other person as such member of the governing body of the Beneficiary and such other person shall have qualified as a Trustee hereunder as provided in Paragraph (e) of this Section: **PROVIDED**, that in the event the number of persons constituting the governing body of the Beneficiary shall be reduced by or pursuant to applicable law, any person serving as a Trustee who shall cease to be a member of the governing body of the Beneficiary shall, forthwith, cease to be a Trustee of this Trust. All of the legal rights, powers and duties of each Trustee shall terminate when he shall cease to be a Trustee hereunder and all of such legal rights, powers and duties shall devolve upon his successor and successors, with full right and power of the latter to do or perform any act or thing which his predecessor or any predecessor could have done or performed. The determination of the right of any person to qualify as a Trustee hereunder (except a temporary trustee referred to in Paragraph (d) hereof, shall be vested exclusively in the incumbent Trustees, and their determination shall be final.

- B. Each Trustee qualifying under this instrument shall continue as such until his successor shall have qualified as provided in Paragraph (e) of this Section.
- C. The determination of the fact of vacancy shall be vested exclusively in the remaining Trustee or Trustees and his or their determination of such fact shall be conclusive; and, in the event that such a vacancy shall be determined to exist, the remaining Trustee or Trustees may fill such vacancy pending qualification, as provided in Paragraph (e) of this Section, of the person entitled so to do.
- D. The Trustees may contract, in connection with incurring of any indebtedness or obligation related to the Trust Estate and/or its revenues, or any part of either or both, that Temporary Trustees, residents of Osage County, Oklahoma, and approved by the District Court of said County or a Judge of said Court, may be appointed to act in place and instead of permanent Trustees in relation to the Trust Estate or any part thereof, in such number that such Temporary Trustees may constitute a majority of the Trustees, in the event of a default in the performance of such obligation or the payment of principal of or interest on such debt or any default under any instrument securing such debt or pursuant to which such debt be incurred. Any such contract, if made, shall provide for the method of appointment of each Temporary Trustee and shall also provide that any such appointment shall designate the permanent Trustee to be so temporarily supplanted. Each such Temporary Trustee so appointed shall, after he shall have qualified as provided in Paragraph (e) of this Section, supplant in all respects the permanent Trustee so designated in relation to the Trust Estate

or that portion thereof, for which he was appointed, under the terms of this instrument. All Temporary Trustees shall cease to have any power or authority upon the termination of all defaults by which their appointments would have been authorized and automatically, the permanent Trustees supplanted shall be reinstated.

- E. All Trustees, and all Temporary Trustees appointed hereunder, shall qualify by written acceptance of all of the terms of this instrument, duly acknowledged and filed in the office of the County Clerk of Osage County, Oklahoma, and by subscribing and filing such oaths as shall be required by law of public Officers of the State of Oklahoma.
- F. Upon each change of personnel of the Trustees hereunder, the Trustees shall cause to be filed in the office of the County Clerk mentioned in Paragraph (e) above, a certificate as to the entire personnel of the Trustees of this Trust.
- G. The acceptance of the office of Trustee of this Trust shall not constitute the Trustees, hereunder, permanent or Temporary, or both, to be in partnership or association, but each shall be an individual and wholly independent Trustee only.
- H. Notwithstanding any provision of this instrument which shall appear to provide otherwise, no Trustee or Trustees shall have any power or authority to bind or obligate any other Trustee, or the Beneficiary of this Trust, in his or its individual capacity.
- I. All persons, firms, associations, trusteeships, corporations, municipalities, governments, and all agents, agencies and instrumentalities thereof, contracting with any Trustee or Trustees, permanent or temporary or both, shall take notice that all expenses and obligations, and all debts, damages, judgments, decrees or liabilities incurred by any Trustee or Trustees, permanent or temporary or both, and any of the foregoing incurred by any agent, servant, or employee of any such Trustee or Trustees, in the execution of the purposes of this Trust, whether arising from contract or tort, shall be solely chargeable to, and payable out of the Trust Estate. In no event shall any Trustee, permanent or temporary, or the Beneficiary of this Trust, be in any manner individually liable for any injury or damage to persons or property, or for breach of contract or obligation, caused by, arising from incident to or growing out of the execution of this Trust; nor shall they, or any of them, be liable for the acts or omissions of each other or of any agent, servant or employee of the aforesaid Trustees, or of another such Trustee: **PROVIDED, HOWEVER,** that the foregoing shall not apply to any willful or grossly negligent breach of trust of any said Trustee.

VII POWERS AND DUTIES OF TRUSTEES

Subject to, and in full compliance with, all requirements of law applicable to this Trust or to the Trustees thereof:

- A. The Trustees, in the manner hereinafter set forth, shall do, or cause to be done, all things which are incidental, necessary, proper or convenient to carry fully into effect the purposes

enumerated in Section III of this instrument, with the general authority hereby given being intended to make fully effective the power of the Trustees under this instrument; and, to effectuate said purposes, the Trustees are specifically authorized (but their general powers are not limited hereby, notwithstanding any specific enumeration or description), in a lawful manner

1. To enter in and conduct and execute apply for, purchase, or otherwise acquire franchises, property (real or personal), contracts, leases, rights, privileges, benefits, choses in action, or other things of value, and to pay for the same in cash, with bonds or other evidences of indebtedness, or otherwise;
 2. To own, hold, manage, and in any manner to convey, lease, sublease, assign, liquidate, dispose of, compromise, or realize upon, any property, contract, franchise, lease, right, privilege, benefit, chose in action or other thing of value, and to exercise any and all power necessary or convenient with respect to the same;
 3. To guarantee, acquire, hold, sell, transfer, assign, encumber, dispose of, and deal in, the stocks, bonds, debentures, shares or evidences of interest or indebtedness in or of any sovereignty, government, municipality, corporation, association, trusteeship, firm or individual and to enter into and perform any lawful contract in relation thereto, and to exercise all rights, powers and privileges in relation thereto, to the same extent as a natural person might or could do; and the foregoing shall include (without limitation by reason of enumeration) the power and authority to guarantee or assume, out of distributive funds of the Trust, the payment of any part or all of the principal of and/or interest on any bonded indebtedness of the Beneficiary during any part or all of the term of any such bonded indebtedness, and to fully perform any such contract;
 4. To enter into, make and perform contracts of every lawful kind or character, including but not restricted to, partnerships (general or limited) and/or joint venture agreements and/or management contracts, with any person, firm, association, partnership (general or limited), corporation, trusteeship, municipality, government, or sovereignty; and, subject to applicable provisions of Paragraph (b) of this Section, without limit as to amount, to draw, make, accept, endorse, assume, guarantee, discount, execute and issue promissory notes, drafts, bills of exchange, acceptances, warrants, bonds, debentures, and any other negotiable or non-negotiable or transferable or non-transferable instruments, obligations, and evidences of unsecured or secured indebtedness, and if secured by mortgage, deed of trust, or otherwise, secured by all or any part or parts of the property of the Trust, and to pledge all or any part of the income of the Trust, in the same manner and to the same extent as a natural person might or could do.
- B. Notwithstanding anything in this instrument appearing to be to the contrary, if and so long as the incurring of any indebtedness or obligation is required by applicable law to have been approved by the governing body of the Beneficiary or the members of such governing body, no such indebtedness or obligation shall be incurred until after, and pursuant to, such

approval.

- C. The Trustees shall collect and receive all property, money, rents and income of all kinds belonging to or due the Trust Estate, and shall distribute the same, or any portion thereof, solely for the purposes, and the furtherance of the purposes, set forth in Section III of this instrument, and not otherwise.
- D. The Trustees shall take and hold title to all property at any time belonging to the Trust in the names of the Trustees or in the name of the Trust and shall have and exercise exclusively the management and control of the same, for the use and benefit of the Beneficiary, as provided herein, in the execution of the purposes of this Trust; and the right of the Trustees to manage, control and administer the said Trust, its property, assets and business shall be absolute and unconditional and free from any direction, control or management by the Beneficiary, or any person or persons whomsoever.
- E. The Trustees may employ such agents, servants, employees, attorneys and accountants as they deem, necessary, proper or convenient for the execution of the purposes of this Trust and prescribe their duties and fix their compensation.
- F. The Trustees may contract for the furnishing of any services or the performance of any duties that the Trustees deem necessary, proper or convenient to the execution of the purposes of the Trust and shall pay for the same as they see fit to provide in such a contract.
- G. The Trustees, by Resolution, may divide the duties of the Trustees hereunder, delegating all or any part of such duties to one or another of the Trustees as they deem proper; but, where a specific duty is not so delegated, a majority of the Trustees must act for the Trust.
- H. The Trustees shall, in the name of the Trust as hereinabove set forth, or in their names as Trustees, bring any suit or action which, in their judgment, shall be necessary or proper to protect the interests of the Trust, or to enforce any claim, demand or contract for the Trust or for the benefit of the Trust; and they shall defend, in their discretion, any action or proceeding against the Trust or the Trustees or agents, servants or employees thereof. And the Trustees are expressly authorized, in their discretion, to bring, enter, prosecute or defend any action or proceeding in which the Trust shall be interested, and to compromise any such action or proceeding and discharge the same out of the Trust property and assets; and the Trustees also are expressly authorized to pay or transfer out of the Trust property or assets such money or property as shall be required to satisfy any judgment or decree rendered against them as Trustees, or against the Trust, together with all costs, including Court costs, counsel and attorneys' fees, and also to pay out of the Trust property and assets such sums of money, or transfer appropriate property or assets of the Trust, for the purpose of settling, compromising, or adjusting any claim, demand, controversy, action or proceeding, together with all costs and expenses connected therewith; and all such expenditures and transfers shall be treated as proper expenses of executing the purposes of this Trust.
- I. No bond shall be required of the Trustees, or any of them, unless they shall deem the same

proper and shall provide therefor by Resolution.

- J. All proceedings of the Trustees shall be taken in public meeting only, and the Trustees shall make, or cause to be made, a written record of all of their proceedings. All records of the Trust shall be kept at the principal office of the Trust and shall be subject to inspection during customary business hours as are public records of the State of Oklahoma.
- K. As soon as reasonably convenient after the acceptance of beneficial interest hereunder by the Beneficiary, the Trustees' first meeting shall be held at the call of any Trustee. At their first meeting, the Trustees shall designate the principal office of the Trust; and they also shall designate the time and place for regular meetings of the Trustees. No notice shall be required for the holding of regular meetings of the Trustees except as otherwise required by law. Special meetings may be held upon such call as shall be fixed by Resolution of the Trustees. The Trustees shall cause to be filed in all places where this instrument is recorded, a certificate designating the principal office of the Trust and the time and place of regular meetings of the Trustees; and any changes therein shall be filed for record in like manner.
- L. The Trustees may appoint such advisors or committees of advisors as they deem necessary, proper or convenient for the execution of the purposes of this Trust and prescribe their duties and fix their compensation.

VIII BENEFICIARY

- A. The term "Beneficiary", as used in this instrument, shall denote the City of Pawhuska, Oklahoma, and likewise shall denote any governmental entity which hereafter may succeed said City as the governing authority of the territory lying within the boundaries of said City on the effective date of this instrument.
- B. The Beneficiary shall have no legal claim or right to the Trust Estate, or to any part thereof, against the Trustees or anyone holding under them; neither shall the Beneficiary, as such, have any authority, power or right whatsoever to do or transact any business whatsoever for, or on behalf of, or binding upon, the Trustees or the Trust Estate; neither shall the Beneficiary have the right to control or direct the actions of the Trustees in respect of the Trust Estate, or any part thereof; nor shall the Beneficiary have any right to demand or require any partition or distribution of the Trust Estate, or any part thereof. The Beneficiary shall be entitled solely to the benefits of this Trust, as administered by the Trustees hereunder, and at the termination of the Trust, as provided herein, and then only, the Beneficiary shall receive the residue of the Trust Estate. Notwithstanding anything in the aforesaid appearing to be to the contrary, no provision in this instrument and/or of the Acceptance of Beneficial Interest thereunder by the governing body of the said Beneficiary, limiting, restricting or denying any authority, power, or right of the Beneficiary of said Trust in relation to the administration thereof is intended, or shall be construed or interpreted, to effect a surrender, or to attempt to effect a surrender, of any of the sovereign governmental powers of the State of Oklahoma or of the Beneficiary; but any and all provisions of this trust instrument are intended, and shall be applied, to relate solely and

only to the proprietary rights and property interests of the said Beneficiary, in trust, as distinguished from its sovereign governmental powers and authority. Moreover, it further is agreed that nothing contained in this Declaration of Trust and/or in the Acceptance of Beneficial Interest thereunder shall be construed, interpreted or applied as intending to grant, or to grant to the Trustees hereunder an exclusive franchise in relation to any powers, rights or authority of the Trustees under this instrument.

IX TERMINATION

- A. This Trust shall be irrevocable by the Trustor and shall terminate:
1. When the purposes set forth in Section III of this instrument shall have been fully executed and fulfilled; or
 2. In the event of the happening of any event or circumstance that would prevent said purposes from being executed and fulfilled AND all of the Trustees and the governing body of the Beneficiary, with the approval of the Governor of the State of Oklahoma, shall agree that such event or circumstance has taken place: **PROVIDED, HOWEVER**, that all indebtedness of the Trust shall have been paid; or
 3. In the manner provided by Title 60, Oklahoma Statutes 1971, Section 180:

PROVIDED, HOWEVER, that this Trust shall not be terminated by voluntary action if there be outstanding indebtedness or fixed-term obligations of the Trustees, unless all owners of such indebtedness or obligations or someone authorized by them so to do, shall have consented in writing to such termination.

- B. Upon the termination of this Trust, the Trustees shall proceed to wind up the affairs of the Trust, and, after payment of all debts and obligations out of Trust assets, to the extent thereof, shall distribute the residue of the Trust assets to the Beneficiary hereunder as provided in Section III of this instrument. Upon final distribution as aforesaid, the powers, duties and authority of the Trustees hereunder shall cease.

X PARTIAL INEFFECTIVENESS

The invalidity or ineffectiveness for any reason of any one or more words, phrases, clauses, Paragraphs, Subsections or Sections of this instrument shall not affect the remaining portions hereof so long as such remaining portions shall constitute a rational instrument. Any such invalid or ineffective portion was inserted conditionally upon its being valid and effective only; and this instrument shall be construed as though such invalid or ineffective portion had not been inserted herein.

XI COVENANT

The provisions hereof shall be binding upon the undersigned, their heirs, executors, administrators and assigns.

IN WITNESS WHEREOF, we have hereunto set our hands, executing this Declaration of Trust in several multiple originals, all of which constitute one and the same instrument, this 1st day of October, 1986.

Ovia C. Wood, Trustor

/s/_____
Ovia C. Wood, Trustee

/s/_____
Ronald E. Fedor, Trustee

/s/_____
Tommy L. Burgess, Trustee

/s/_____
L.S. ("Pete") Clark, Jr., Trustee

/s/_____
Michael A. Wachtman, Trustee

ACKNOWLEDGMENT

STATE OF OKLAHOMA)
) ss:
COUNTY OF OSAGE)

On this 1st day of October, 1986, before me, the undersigned Notary Public in and for said County and State, personally appeared Ovia C. Wood, to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that he executed the same as his free and voluntary act and deed, for the uses and purposes therein set forth.

/s/ Susan L. Horn
Notary Public

My Commission Expires:
April 25, 1990

(SEAL)

STATE OF OKLAHOMA)
) ss:
COUNTY OF OSAGE)

On this 1st day of October, 1986, before me, the undersigned Notary Public in and for said County and State, personally appeared Ronald E. Fedor, to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that he executed the same as his free and voluntary act and deed, for the uses and purposes therein set forth.

/s/ Susan L. Horn
Notary Public

My Commission Expires:
April 25, 1990

(SEAL)

STATE OF OKLAHOMA)
) ss:
COUNTY OF OSAGE)

On this 1st day of October, 1986, before me, the undersigned Notary Public in and for said County and State, personally appeared Tommy L. Burgess, to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that he executed the same as his free and voluntary act and deed, for the uses and purposes therein set forth.

/s/ Susan L. Horn
Notary Public

My Commission Expires:
April 25, 1990

(SEAL)

STATE OF OKLAHOMA)
) ss:
COUNTY OF OSAGE)

On this 1st day of October, 1986, before me, the undersigned Notary Public in and for said County and State, personally appeared L.S. ("Pete") Clark, Jr., to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that he executed the same as his free and voluntary act and deed, for the uses and purposes therein set forth.

/s/ Susan L. Horn
Notary Public

My Commission Expires:
April 25, 1990

(SEAL)

STATE OF OKLAHOMA)
) ss:
COUNTY OF OSAGE)

On this 1st day of October, 1986, before me, the undersigned Notary Public in and for said County and State, personally appeared Michael A. Wachtman, to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that he executed the same as his free and voluntary act and deed, for the uses and purposes therein set forth.

/s/ Susan L. Horn
Notary Public

My Commission Expires:
April 25, 1990

(SEAL)

ACCEPTANCE OF BENEFICIAL INTEREST

KNOW ALL MEN BY THESE PRESENTS:

That the City Council of the City of Pawhuska, Oklahoma, a municipal corporation, hereby accepts the beneficial interest in the Trust created by the within and foregoing Declaration of Trust, for and on behalf of said beneficiary in all respects in accordance with the terms of said Declaration of Trust and as authorized by Ordinance No. 86-12 of the City of Pawhuska, Oklahoma.

WITNESS my hand as Mayor of the City of Pawhuska, Oklahoma, attested by the City Clerk of the City of Pawhuska, Oklahoma, pursuant to direction of said City Council this 2nd day of October, 1986.

/s/
Mayor

ATTEST:

/s/
City Clerk

(SEAL)

APPENDIX B **TRUST INDENTURE OF PUBLIC WORKS AUTHORITY**

KNOW ALL MEN BY THESE PRESENTS:

THIS TRUST INDENTURE for purposes of convenience of reference dated as of the 14th day of November, 1984, is entered into on the date hereinafter set out by and among Billy L. Todd, Ronald E. Fedor, Tom L. Burgess, Michael A. Wachtman and T. S. Wade, Jr., hereinafter referred to as the "Trustor", whether one or more, and Billy L. Todd, Ronald E. Fedor, Tom L. Burgess, Michael A. Wachtman and T. S. Wade, Jr., as Councilmen of the City of Pawhuska, Oklahoma, who, with their respective successors in office, shall be and are hereinafter referred to as the "Trustees" of the "PAWHUSKA PUBLIC WORKS AUTHORITY" (hereinafter referred to as the "Trust").

W I T N E S S E T H:

That in consideration of the payment by the Trustor to the Trustees of the sum of One Dollar (\$1.00), receipt of which is hereby acknowledged, the mutual covenants herein set forth, and other valuable considerations, the said Trustees agree to hold, manage, invest, assign, convey and distribute as herein provided, authorized and directed, such property as the Trustor, the Beneficiary hereinafter mentioned, and others may from time to time assign, transfer, lease, convey, give, bequeath, devise or deliver unto this Trust or to the Trustees hereof.

TO HAVE AND TO HOLD such property and the proceeds, rents, profits, benefits and increases thereof unto said Trustees and said Trustee's successors and assigns, but nevertheless in trust for the use and benefit of the City of Pawhuska, Oklahoma (hereinafter referred to as the "Beneficiary"), and upon the following terms and conditions.

ARTICLE I **CREATION AND ACCEPTANCE OF TRUST**

The Trustor does hereby create and establish the Trust for the use and benefit of the Beneficiary for the performance of the public purposes and functions of the Beneficiary hereinafter set forth, under the provisions of Title 60, Oklahoma Statutes 1981, Sections 176 to 180.3 as amended and supplemented and other applicable statutes of the State of Oklahoma. The Trust is not organized for profit and no part of its income or property shall ever inure to the benefit of any private person. This Trust Indenture shall be in full force and effect from and after the effective date of the acceptance of the beneficial interest in the Trust by the Beneficiary. The Beneficiary, by acceptance of the beneficial interest in the Trust, designates the Trustees of the Trust as an agency of the State of Oklahoma and the Trust as a regularly constituted authority of the Beneficiary and does pledge to and agree with the holders of any obligations issued by the Trust and with those parties who may enter into contracts with the Trust pursuant to the provisions of this Trust Indenture, that the Beneficiary will not limit or alter the rights and powers hereby vested in the Trustees and the Trust until such obligations are fully met and discharged and such contracts are fully performed on the part of the Trust, provided, nothing herein contained shall preclude such limitation or alteration if and when adequate provision shall be made for the protection of the holders of such obligations of the Trust or those entering into such contracts with the Trust or when

there would be no material adverse effect on any such holders or contracting parties.

The name of the Trust shall be, and the Trustees in their representative fiduciary capacity shall be designated as PAWHUSKA PUBLIC WORKS AUTHORITY. Under that name the Trustees shall, so far as practicable, conduct all business, and execute all instruments in writing, and otherwise perform their duties and functions in the execution of this Trust.

ARTICLE II THE TRUST ESTATE

The Trust Estate shall consist of:

1. Cash in the sum of One Dollar (\$1.00) paid to Trustees by the Trustor, receipt of which is hereby acknowledged by the Trustees, and
2. Any and all funds, interest in property (real, personal or mixed, tangible or intangible), rights, choses in action, collateral, contracts, leases, privileges, immunities, licenses, franchises, issues, proceeds and benefits, and all other things of value hereafter coming into possession of the Trustees pursuant to the provisions of this Trust Indenture.

The instruments executed for and in connection with the issuance of bonds, notes or other evidences of indebtedness of the Trust shall set out the specific property included in the Trust Estate, or portion thereof, which shall be pledged or assigned as security for the payment of such indebtedness.

ARTICLE III PURPOSES OF TRUST

The purposes of this Trust are:

1. To assist the Beneficiary, Governmental Agencies and private enterprises in making the most efficient use of their resources and powers in providing, expanding, improving and operating and maintaining utility service of whatever nature including, but without limitation, water, sewer, garbage, trash disposal, gas, electric, airport, parking, recreational and industrial facilities, within and without the territorial limits of the Beneficiary in furtherance of the promotion of the public safety, health and welfare of the residents of the Beneficiary.
2. To acquire, construct, reconstruct, extend, lease, purchase, install, equip, maintain, repair, enlarge, remodel and operate buildings, utilities and other facilities for use by the United States of America, or the State of Oklahoma, or for use by authorities or agencies of the United States of America or of the State of Oklahoma or of any municipality thereof, or for use by municipal or other political subdivisions of the State of Oklahoma, including the Beneficiary hereof or for the use of corporations, individuals, partnerships, associations or proprietary companies for industrial

development; to plan, establish, develop, construct, enlarge, improve, extend, maintain, equip, operate, lease, furnish, provide, supply, regulate, hold, store and administer utilities and/or buildings or other facilities either with or without the territorial boundaries of the Beneficiary which are or shall be of public use, or useful in securing, developing, and maintaining industrial and manufacturing activities including, but without limitation, water, sewer, garbage, trash disposal, gas, electric, airport, parking, recreational and industrial facilities; and to service machinery or equipment in connection with such utilities, buildings and facilities.

3. To finance, refinance, borrow, issue bonds or other evidences of indebtedness to construct, extend, improve, equip or acquire any buildings, facilities or utilities which may directly or indirectly be for the benefit of the Beneficiary or for any other purpose or purposes which may directly or indirectly enhance the accomplishment of the other purposes listed herein or which may result in a savings to the Trust or the Beneficiary or any other entity as set out in the Paragraph next above.
4. To participate in programs of Governmental Agencies relating to utility service of whatever nature, such participation to include, but not to be limited to, the sale of bonds, notes or other evidences of indebtedness of the Trust to or other borrowing or obtaining funds from any of such Governmental Agencies.
5. To do all things which are for the benefit of the Beneficiary and have a public purpose including, but not limited to, the relief of unemployment, pollution control, environmental improvement, and development of public utilities, and to that end said Trustees are hereby granted the powers, whether specifically Stated herein or not, to fulfill such purposes in the most efficient manner for the benefit of the Beneficiary.

ARTICLE IV THE TRUSTEES

1. The Trustees of this Trust shall be the governing board of the Beneficiary as said board is from time to time constituted, the initial Trustees being the persons named on the face hereof constituting the present City Council of the Beneficiary. Each successor in the office on the governing board of the Beneficiary shall without any further act, deed or conveyance, automatically become a Trustee of this Trust and become fully vested with all the Estate, properties, rights, powers, duties and obligations of his predecessor hereunder with like effect as if originally named as a Trustee herein.
2. The person who shall be Mayor (or other chief executive should the office of Mayor be superseded) of the Beneficiary shall be Chairman of the Trustees and shall preside at all meetings and perform other duties designated by the Trustees. The Trustees shall designate the time and place of all regular meetings. All actions by the Trustees pursuant to the provisions of this Trust Indenture shall be approved by

the affirmative vote of at least a majority of the Trustees qualified to act as such under the provisions of this Trust Indenture. The Trustees may select one of their members to be Vice-Chairman who shall act in the place of the Chairman during the latter's absence or incapacity to act.

3. The person who shall be the Clerk of the Beneficiary, shall act as Secretary of the Trustees. The Secretary shall keep minutes of all meetings of the Trustees and shall maintain complete and accurate records of all their financial transactions, all such minutes, books and records to be on file in the office of the Trust. All meetings of the Trustees shall be open to the public, and the books, records and minutes of the Trustees shall be considered public records and available for inspection at all times by any interested party. The Trustees may from time to time select one of their members to be Assistant Secretary to act in the absence or incapacity of the Secretary.
4. The person who shall be the Treasurer of the Beneficiary shall act as Treasurer of the Trustees.
5. The City Manager of the Beneficiary shall be the general manager for the Trust Estate or, if there be no City Manager at any time, the Trustees may, but are not required to select a general manager. The Trustees and the general manager, if any, for the Trust Estate may employ such other clerical, professional, legal and technical assistance as may be deemed necessary in the discretion of the Trustees to properly operate the business of the Trust Estate, and may fix their duties, terms of employment and compensation. Any such employee may be a person who shall be an Officer or employee of the Beneficiary, in which event such Officer or employee may not receive compensation but shall be reimbursed for actual expenses incurred in the performance of their duties hereunder. In the event there is a general manager of the Trust Estate, the general manager shall administer the business of the Trust Estate as directed from time to time by the Trustees.
6. Every person becoming a Trustee shall first take the oath of office required of an elected public Officer and every Officer and employee who handles funds of a public trust shall furnish a good and sufficient fidelity bond in an amount and with surety as may be specified and approved by the persons constituting a majority of the governing board of the Beneficiary of this Trust. The oaths of office shall be administered by any person authorized to administer oaths in the State of Oklahoma and shall be filed in the office of the Clerk of the Beneficiary.
7. Trustees may be removed from office for cause, including incompetency, neglect of duty, or malfeasance in office, by a District Court having jurisdiction. In the event of removal of a Trustee under this Section, a successor Trustee shall be appointed by the Judge of the Court wherein the removal occurred; said successor Trustee shall serve only until another member of the governing board of the Beneficiary has qualified to serve as successor to the Trustee so removed.

8. The Trustees are authorized to contract, in connection with the incurring of any indebtedness secured by the Trust Estate, or any portion thereof, that in the event of a default in the fulfillment of any contractual obligation undertaken by the Trust or in the payment of any indebtedness incurred by the Trust, that a temporary trustee or trustees or receiver may be appointed to succeed to the rights, powers and duties of the Trustees with respect to the Trust Estate or such portion thereof. Any such contract, if made, shall set out the terms and conditions under which such temporary trustee or trustees or receiver shall be appointed, for the compensation to be paid and the conditions under which such appointment shall be vacated and the Trustees of the Trust automatically reinstated.
9. Bonds, notes or other evidences of indebtedness of the Trust, together with all interest and premium or penalty thereon, shall not constitute an indebtedness, general or special, or liability of the State of Oklahoma or any political subdivision thereof, including the Beneficiary, and shall contain express provisions to such effect and to the effect that (i) neither the faith and credit nor the taxing power of the State or any political subdivision thereof, including the Beneficiary, is pledged to the payment of the principal of, premium or penalty, if any, or interest thereof, (ii) such indebtedness is not a general obligation of the Trust (which has no taxing power) and (iii) such indebtedness is not a personal obligation of any Trustee, Officer, employee or agent of the Trust. Bonds, notes or other evidences of indebtedness shall be limited and special revenue obligations of the Trust and shall set out therein the revenues from which the same shall be payable and the property constituting the Trust Estate, or such portion thereof, which shall be assigned and pledged by the Trust to secure the payment thereof.
10. The Trustees and the Officers, employees and agents of the Trust shall not be charged personally with any liability whatsoever by reason of any act or omission committed or suffered in good faith or in the exercise of their honest discretion in the performance of such Trust or in the operation of the Trust Estate; but any act or liability for any omission or obligation of the Trustees in the execution of this Trust, or in the operation of the Trust Estate, shall extend to the whole of the Trust Estate or so much thereof as shall be assigned and pledged as security therefor to the extent necessary to discharge such liability or obligation.
11. Notwithstanding any other provision of this Trust Indenture which shall appear to provide otherwise, no Trustee or Trustees shall have the power or authority to bind or obligate the Beneficiary, nor can the Beneficiary bind or obligate the Trust or any individual Trustee.
12. The Trustees shall cause to be prepared annually at the close of each fiscal year of the Trust an audit of the funds, financial affairs and transactions of the Trust and such audit shall be certified with the unqualified opinion of an independent, certified public accountant and copies thereof shall be filed with the State Auditor and Inspector and the governing board of the Beneficiary not later than ninety (90) days following the close of each fiscal year of the Trust. Unless hereinafter changed by resolution of the Trustees the fiscal year of the Trust shall be identical with the

fiscal year of the Beneficiary. The cost of the foregoing audits shall be paid from the funds of the Trust Estate.

ARTICLE V POWERS AND DUTIES OF THE TRUSTEES

To accomplish the purposes of the Trust, the Trustees shall have, in addition to the usual powers incident to their office and the powers granted to them in other parts of this Trust Indenture, the following rights, powers, duties, authority, discretion and privileges:

1. To sue and be sued;
2. To have a seal and alter same at pleasure;
3. To make and execute contracts and all other instruments necessary or convenient for the exercise of its powers and functions hereunder;
4. To make and alter By-Laws for its organization and internal management as provided herein;
5. To make and alter rules and regulations pertaining to any program developed by the Trust pursuant to the purposes enumerated in Article III hereof;
6. To acquire, hold and dispose of real and personal property for Trust purposes;
7. To authorize, sell and issue bonds, notes or other evidences of indebtedness, with the approval of the governing board of the Beneficiary by resolution duly enacted, for any of the purposes of the Trust authorized in Article III hereof; and also to incur debt to provide funds for interim or temporary financing of the same and for the refunding or advance refunding of any outstanding indebtedness of the Trust.

In this connection the Trustees of the Trust, subject to the requirements of law, may:

- a. Sell bonds, notes or other evidenced of indebtedness or obligations of the Trust at public or private sale in whole or in installments or series and on such terms and conditions and in such manner as is prescribed by law and as the Trustees shall deem to be in the best interest of the Trust and the Beneficiary;
- b. Appoint and compensate fiscal agencies, servicing agencies, depositories, custodians, paying agencies and corporate trustees in connection with issuance of any such bonds, notes, or other evidences of indebtedness of the Trust;
- c. Pay all expenses incident to the issuance of any such bonds, notes or evidences of indebtedness including, but not limited to, legal, financial,

professional, consultant, administrative and developmental fees and expenses and printing, reproduction, filing, rating, reporting, and travel costs and expenses;

- d. Establish and fund any funds and accounts including reserves as the Trust shall deem necessary or desirable in connection with the issuance of any bonds, notes or other evidences of indebtedness of the Trust;
 - e. Pledge and assign any or all of the Trust Estate to secure the payment of such bonds, notes or other evidences of indebtedness of the Trust;
- 8. To purchase or redeem bonds, notes or other evidences of indebtedness of the Trust in whole or in part prior to the Stated maturity thereof as may be Stated in any instrument authorizing the issuance or securing the payment thereof;
 - 9. To enter into and buy, purchase, lease, take assignment of, or otherwise acquire property (real, personal or mixed), contracts, leases, loans, notes, mortgages, rights, privileges, benefits, choses in action and other things of value and to pay for the same in cash, with bonds, notes or other evidences of indebtedness or otherwise and to execute and deliver all instruments and contracts of indebtedness and indentures, agreements, contracts, conveyances, leases and all other instruments in writing of the Trust shall be executed in its name upon due authorization of the Trustees of the Trust, by the Chairman or Vice-Chairman, attested by the Secretary or Assistant Secretary with the seal of the Trust affixed and it shall not be necessary for all Trustees to so execute any such instrument, even though their names, as Trustees, may have appeared in any conveyance, indenture, contract or other instrument to, from, in favor of, or on behalf of the Trust;
 - 10. To make and change investments, to convert real into personal property, and vice versa, to lease, improve, exchange or sell, at public or private sale, upon such terms as they deem proper, and to resell, at any time and as often as they deem advisable, any or all of the property in the Trust, real and personal;
 - 11. To enter into any agreements with or participate in any programs involving or related to the purposes of the Trust of any Governmental Agency as defined in Article III hereof;
 - 12. To fix, demand and collect charges and fees for the services and facilities of the Trust and to discontinue furnishing of services and facilities to, and foreclose on any collateral of any person, firm, or corporation, or public instrumentality delinquent in the payment of any indebtedness to the Trust; to purchase and sell such supplies, goods and commodities as are incident to the operation of its properties;
 - 13. To make and perform contracts of every kind, including management contracts, with any person, firm, corporation, association, joint venture, trusteeship,

municipality, government, sovereignty or other entity; and without limitation as to amount, to draw, make, accept, endorse, assume, guarantee, account, execute and issue promissory notes, drafts, bills of exchange, acceptances, warranties, bonds, debentures and other negotiable or non-negotiable instruments, obligations and evidences of unsecured indebtedness, or of indebtedness secured by mortgage, deed of trust or otherwise upon all or any portion of the Trust Estate, in the same manner and to the same extent as a natural person might or could do. To collect and receive any property, collateral, money, rents, or income of any sort and distribute the same or any portion thereof for the furtherance of the authorized Trust purposes set out herein;

14. To exercise or to require of, arrange or contract with the Beneficiary or any governmental unit, agency or political subdivision thereof for the exercise of eminent domain as necessary in establishing, operating and administering any facilities, projects or programs of the Trust;
15. To expend all funds coming into the hands of the Trustees in payment of any obligation properly chargeable against the Trust Estate and from time to time transfer any surplus funds to the Beneficiary as the Trust in its sole discretion may determine, and, upon termination of the Trust, to distribute the residue and remainder of such funds to the Beneficiary;
16. To apply for, receive and administer funds, money, property, collateral and benefits from any source to finance the programs and operations of the Trust, including grants, gifts, contributions and donations;
17. To plan, coordinate, implement, administer, perform and otherwise carry out its projects and programs;
18. To make loans, advance funds, and commit or contract to and to acquire, participate in, purchase, assign, pledge, encumber, sell and convey loans, notes, mortgages, deeds of trust, collateral and other real and personal property, tangible and intangible, in connection with any of its projects or programs;
19. To renegotiate or refinance any loan in default; waive any default or consent to the modification of the terms of any loan or mortgage; to commence any action or proceedings to protect or enforce any right conferred upon it by law, mortgage, loan agreement, contract or other agreement; to foreclose, or contract for the foreclosure of, any mortgage in default; and to bid for and purchase property at any foreclosure or at any other sale, or acquire or take possession of any such property; to operate, manage, rehabilitate, improve, lease, dispose of, and otherwise deal with property in such manner as may be necessary to protect the interests of the Trust and the Beneficiary;
20. To make and execute contracts for the administration or servicing of any loan made or acquired by the Trust and pay reasonable compensation for such services to the

Trust pursuant to such contracts;

21. To invest funds of the Trust not required for immediate use;
22. To procure and pay for insurance of such types, in such amounts and from such insurers as the Trustees shall determine;
23. To compromise any debts or claims of or against the Trust Estate and to adjust any dispute in relation to such debts or claims against the Trust Estate upon any evidence deemed by the Trustees to be sufficient; to bring any suit or action which in their judgment is necessary or proper to protect the interests of the Trust Estate, or to enforce any claim, demand or contract for the Trust; to defend any suit against the Trust, or the Trustees or Officers, employees and agents thereof; to compromise and settle any suit or action and discharge the same from the Trust Estate;
24. To exercise exclusive management and control of the Trust and the Trust Estate and to contract and pay for the furnishing of any services or the performance of any duties that the Trustees may deem necessary or proper;
25. To fix, demand and collect charges, rentals and fees for the services and facilities of the Trust to the same extent as the Beneficiary might do and to discontinue furnishing of services and facilities to any person, firm or corporation, or public instrumentality, delinquent in the payment of any indebtedness to the Trust; to purchase and sell such supplies, goods and commodities as are incident to the operation of its properties;
26. To hold, maintain and administer any leasehold rights in and to physical properties of the Beneficiary and to comply with the terms and conditions of any such lease agreement with the Beneficiary or others;
27. To acquire by lease, purchase, production, reduction to possession or otherwise, and to plan, establish, develop, construct, enlarge, improve, extend, maintain, equip, operate, furnish, provide, supply, regulate, hold, store and administer any and all physical properties (real, personal or mixed), rights, privileges, immunities, benefits, and any other thing of value, designated or needful for utilization in furnishing, providing or supplying the aforementioned services, utilities, buildings and facilities; to finance and refinance and to enter into contracts of purchase, lease-purchase or other interest in, or to comply with the terms and conditions of any such contracts, leases or other contracts made in connection with the acquisition, equipping, maintenance and disposal of any of said property; and to relinquish, dispose of, rent or otherwise make provisions for properties owned, or controlled by the Trust but no longer for trust purposes;
28. To perform on behalf of the Beneficiary the functions and powers authorized by industrial development statutes;

29. To do any and all things necessary or convenient to carry out its purposes and exercise the powers given and granted herein, and to do all other acts in their judgment necessary or desirable for the proper and advantageous management and operation of the Trust and the Trust Estate; and
30. To do each and everything necessary to implement the Purposes of this Trust as set out in Article III "PURPOSES OF TRUST" which is incorporated in its entirety under this Article for the purpose of insuring that all appropriate power is granted to the Trustees to accomplish the purposes of this Trust without limitation.

ARTICLE VI BENEFICIARY OF TRUST

1. The Beneficiary of this Trust shall be the City of Pawhuska, Oklahoma, under and pursuant to Title 60, Oklahoma Statutes 1981, Sections 176 to 180.3, inclusive, as amended and supplemented, and other statutes of the State of Oklahoma presently in force and effect.
2. The Beneficiary shall have no legal title, claim or right to the Trust Estate, its income, or to any part thereof or to demand or require any partition or distribution thereof. The Beneficiary shall have no authority, power or right, whatsoever, to do or transact any business for, or on behalf of, or binding upon the Trustees or upon the Trust Estate. The Beneficiary shall be entitled solely to the benefits of this Trust, as administered by the Trustees hereunder, and at the termination of the Trust, as provided herein, and then only, the Beneficiary shall receive the residue of the Trust Estate.

ARTICLE VII ADOPTION AND AMENDMENT OF BY-LAWS; AMENDMENT AND TERMINATION OF TRUST

The Trustees, by an affirmative vote of a majority of all Trustees then holding office may adopt, alter and amend By-Laws of the Trust.

This Trust Indenture may be amended by a unanimous vote of all Trustees then in office provided that such amendment shall be further approved by the Trustees in their capacity as the governing board of the Beneficiary before becoming effective.

PROVIDED, HOWEVER, that this Trust Indenture shall not be subject to revocation, alteration, amendment, revision, modification or termination in any manner which would be adverse to the interest of the holders of any bonds, notes or other evidences of indebtedness of the Trust without the consent of holders of indebtedness who would be adversely affected, which consent may be given by less than all of such holders, if so provided in any resolution, indenture or agreement relating to such indebtedness; provided, that the Trustees may rely conclusively upon the advice of counsel, who may be counsel for the Trust, in determining that any such amendment would not be adverse to the interest of the holders of any bonds, notes or other evidences of indebtedness of

the Trust.

This Trust shall terminate - -

1. When the purposes set out in Article III of this instrument shall have been fully executed; or
2. In the manner provided by Title 60, Oklahoma Statutes 1981, Section 180 or as otherwise provided by law. Provided, however, that this Trust shall not be terminated by voluntary action if there be outstanding indebtedness or fixed term obligations of the Trustees, unless all owners of such indebtedness or obligations shall have consented in writing to such termination.

Upon the termination of this Trust, the Trustees shall proceed to finalize the affairs of this Trust, and after payments of all debts, expenses and obligations out of the monies and properties of the Trust Estate to the extent thereof, shall distribute the residue of the money and properties of the Trust Estate to the Beneficiary. Upon final distribution, the powers, duties and authority of the Trustees hereunder shall cease.

ARTICLE VIII ACCEPTANCE OF TRUST

The Trustees accept the Trust herein created and provided for and agree to carry out the provisions of this Trust Indenture on their part to be performed.

IN WITNESS WHEREOF, the Trustor and the Trustees have hereunto set their hands on the day and year indicated.

/s/ _____	/s/ _____
BILLY L. TODD, Trustor	BILLY L. TODD, Trustee

/s/ _____	/s/ _____
RONALD E. FEDOR, Trustor	RONALD E. FEDOR, Trustee

/s/ _____	/s/ _____
TOM L. BURGESS, Trustor	TOM L. BURGESS, Trustee

/s/ _____	/s/ _____
MICHAEL A. WACHTMAN, Trustor	MICHAEL A. WACHTMAN, Trustee

/s/ _____	/s/ _____
T. S. WADE, Jr., Trustor	T. S. WADE, Jr., Trustee

STATE OF OKLAHOMA, OSAGE COUNTY.) ss:

Before me, the undersigned, a Notary Public in and for said County and State, on the 14th day of

November, 1984, personally appeared Billy L. Todd, Ronald E. Fedor, Tom L. Burgess, Michael A. Wachtman and T. S. Wade, Jr., to me known to be the persons who executed the within and foregoing Trust Indenture as Trustors and acknowledged to me that they executed the same as their free and voluntary act and deed for the uses and purposes therein set forth.

Given under my hand and seal the day and year first above written.

/s/

NOTARY PUBLIC
OFFICIAL SEAL:
My comm. exp.: 1/13/86

STATE OF OKLAHOMA, OSAGE COUNTY.) ss:

Before me, the undersigned, a Notary Public in and for said County and State, on the 14th day of November, 1984, personally appeared Billy L. Todd, Ronald E. Fedor, Tom L. Burgess, Michael A. Wachtman and T. S. Wade, Jr., to me known to be the identical persons who executed the within and foregoing Trust Indenture as Trustees and acknowledged to me that they executed the same as their free and voluntary act and deed for the uses and purposes therein set forth.

Given under my hand and seal the day and year first above written.

/s/

NOTARY PUBLIC
OFFICIAL SEAL:
My comm. exp.: 1/13/86

CHAPTER 35 PERSONNEL

Section 35.01	Personnel Regulations Adopted by Reference
Section 35.15	Declaration of Policy to Come Under Coverage
Section 35.16	Execution of Agreement with State Agency
Section 35.17	Withholdings
Section 35.18	Contributions
Section 35.19	Records and Reports
Section 35.20	Exclusions
Section 35.35	City Employee Retirement Plan
Section 35.36	Community Development Department Retirement Plan
Section 35.50	Local Fire Pension and Retirement Board
Section 35.51	Fund to be Operated in Accordance with Law
Section 35.52	Contributions to Fund
Section 35.65	Reserved
Section 35.66	Reserved
Section 35.67	State Police Pension and Retirement Provisions Adopted

SECTION 35.01 PERSONNEL REGULATIONS ADOPTED BY REFERENCE

The City's personnel regulations are hereby adopted by reference and incorporated herein as if set out in full.

SECTION 35.15 DECLARATION OF POLICY TO COME UNDER COVERAGE

It is hereby declared to be the policy and purpose of the City to extend, at the earliest date, to the eligible employees and officials of the City the benefits of the system of Federal Old-Age and Survivors Insurance as authorized by the Federal Social Security Act and all amendments thereto, and 51 O.S. § 121 *et seq.* In pursuance of this policy, the Officers and employees of the City shall take such action as may be required by applicable State or Federal laws or regulations.
(Prior Code, § 2-501)

SECTION 35.16 EXECUTION OF AGREEMENT WITH STATE AGENCY

The Mayor is authorized and directed to execute all necessary agreements and amendments with the State Department of Human Services to accomplish the provisions of Section 35.15 of this Code.

SECTION 35.17 WITHHOLDINGS

Withholdings from salaries or wages of employees and officials for the purposes provided in Section 35.15 of this Code are hereby authorized to be made in the amounts and at such times as may be required by applicable State and Federal laws or regulations and shall be paid over to the State or Federal agency designated by the laws and regulations.

SECTION 35.18 **CONTRIBUTIONS**

Employer contributions shall be paid from amounts appropriated for these purposes from available funds to the designated State or Federal agency in accordance with applicable State or Federal laws or regulations.

SECTION 35.19 **RECORDS AND REPORTS**

The City Clerk shall keep such records and submit such reports as may be required by applicable State or federal laws or regulations.

SECTION 35.20 **EXCLUSIONS**

Excluded from this Chapter authorizing the extension of social security benefits to City Officers and employees are the following:

- A. Any authority to make any agreement with respect to any position, employee or official now covered or authorized to be covered by any other Ordinance creating any retirement system for any employee or official of the City; or
- B. Any authority to make any agreement with respect to any position, employee or official for which compensation is on a fee basis, or any position, employee or official not authorized to be covered by applicable State or federal laws or regulations.

SECTION 35.35 **CITY EMPLOYEE RETIREMENT PLAN**

- A. *Adoption of Plan.* Pursuant to the authority conferred by the laws of the State of Oklahoma, and for the purpose of encouraging continuity and meritorious service on the part of City employees and thereby promote public efficiency, there is hereby authorized, created, established, and approved and adopted, effective as of October 1, 2015, the amended and restated Plan designated "Employee Retirement System of the City of Pawhuska, Oklahoma, Defined Contribution Plan," (hereinafter called System), an executed counterpart of which is marked Exhibit "A" (Joinder Agreement) and Exhibit "B" (amended and restated plan) as attached to Ordinance No. 2015-2, passed June 2, 2015.
- B. *Fund.* A fund is hereby provided for the exclusive use and benefit of the persons entitled to benefits under the System. All contributions to such fund shall be paid over to and received in trust for such purpose by the City. Such fund shall be pooled for purposes of management and investment with similar funds of other incorporated cities, towns, and municipal trusts in the State of Oklahoma as a part of the Oklahoma Municipal Retirement Fund in accordance with the trust agreement of the Oklahoma Municipal Retirement Fund, a public trust. The City shall hold such contributions in the form received, and from time to time pay over and transfer the same to the Oklahoma Municipal Retirement Fund, as duly authorized and directed by the Board of Trustees. The fund shall be non-fiscal and shall not be considered in computing any levy when the annual estimate is made to the County Excise Board.

- C. *Appropriations.* The City is hereby authorized to incur the necessary expenses for the establishment, operation, and administration of the System, and to appropriate and pay the same. In addition, the City is hereby authorized to appropriate annually such amounts as are required in addition to employee contributions to maintain the System and the fund in accordance with the provisions of the Defined Contribution Plan. Any appropriation so made to maintain the System and fund shall be for deferred wages or salaries, and for the payment of necessary expenses of operation and administration to be transferred to the trustees of the Oklahoma Municipal Retirement Fund for such purposes and shall be paid into the fund when available, to be duly transferred to the Oklahoma Municipal Retirement Fund.
- D. *Execution.*
1. The Mayor and City Clerk be and they are each hereby authorized and directed to execute (in counterparts, each of which shall constitute an original) the System instrument, and to do all other acts and things necessary, advisable, and proper to put said System and related trust into full force and effect, and to make such changes therein as may be necessary to qualify the same under Sections 401(a) and 501(a) of the Internal Revenue Code of the United States. The counterpart attached hereto as Exhibit "A" and Exhibit "B", which has been duly executed as aforesaid simultaneously with the passage of this Section and made a part hereof, is hereby ratified and confirmed in all respects.
 2. The Retirement Committee is hereby authorized and directed to proceed immediately on behalf of the City to pool and combine the fund into the Oklahoma Municipal Retirement Fund as a part thereof, with similar funds of such other cities and towns, for purposes of pooled management and investment.

SECTION 35.36 **COMMUNITY DEVELOPMENT DEPARTMENT RETIREMENT PLAN**

The retirement plan indenture, consisting of twenty (20) typewritten pages, dated September 1, 1975, attached to Ordinance Number 51RS and made a part thereof is hereby adopted and incorporated the same as if copied in full herein as the pension plan for the employees of the community development department of the City. The plan shall be known as "The Pawhuska City Community Development Employees' Pension Plan." The Mayor is hereby authorized to execute any and all documents necessary to effectuate the retirement plan indenture, its amendments, or successor indenture.

SECTION 35.50 **LOCAL FIRE PENSION AND RETIREMENT BOARD**

There is hereby created a local Firefighters' Pension and Retirement Board composed of the Mayor, the Clerk, the Treasurer and three (3) members from the Fire Department. The Board shall have the membership, organization, powers, duties and functions as prescribed by 11 O.S § 49-103 *et seq.*

Statutory reference: Firefighters' retirement and pension law, 11 O.S. § 49-101 et seq.

SECTION 35.51 **FUND TO BE OPERATED IN ACCORDANCE WITH LAW**

The City's firefighters' pension and retirement system and fund shall be operated in accordance with State law relating to the fund and system.

SECTION 35.52 **CONTRIBUTIONS TO FUND**

- A. The Clerk shall deduct from the salaries or wages of each paid member of the Fire Department the amounts which are required by applicable State law. If the members of the Fire Department, by a majority vote of its paid members, vote to increase the amount of the deductions, the amounts authorized by this Subsection shall be increased to reflect the amounts approved by the majority vote. The Treasurer of the City shall deposit monthly in the Oklahoma Firefighters Pension and Retirement Board the amounts deducted pursuant to this Subsection. Any amounts deducted from the salary or wages of a Fire Department member shall be made at the time of each payroll. The deductions shall be set forth in the payroll so that each member may be able to ascertain the exact amount which he is contributing.
- B. The City Treasurer shall deposit monthly with the Oklahoma Firefighters Pension and Retirement Board the amounts of money which are required by applicable State law for each paid member of the Fire Department.
- C. For each volunteer member of the Fire Department, the City Treasurer shall deposit yearly with the Oklahoma Firefighters Pension and Retirement Board the amounts of money which are required by applicable State law. These amounts may be revised according to actuarial studies and amounts as set by the Oklahoma Firefighters Pension and Retirement Board.
- D. All assets of the City firefighters' pension and retirement fund shall be transferred to the Oklahoma Firefighters Pension and Retirement Board. Assets shall be transferred in the form of cash, negotiable securities and such other specific assets as permitted by the State Board.

Statutory reference: Firefighters' Pension Law, 11 O.S. § 49-122.

SECTION 35.65 **RESERVED**

SECTION 35.66 **RESERVED**

SECTION 35.67 **STATE POLICE PENSION AND RETIREMENT PROVISIONS
ADOPTED**

The City hereby adopts the provisions of the State law governing the Oklahoma Police Pension and Retirement System and amendments thereto for the purpose of providing the Police Officers

of the City with a retirement program. The City agrees to make contributions to the system in such amounts as are required by law.

Statutory reference: Contributions to be paid by municipality and Police members, 11 O.S. § 50-109, 50-110 Joining State system, 11 O.S. § 50-106.3 Option to establish local board, 11 O.S. § 50-106.1, Police pension and retirement system, 11 O.S. § 50-101 et seq.