

1 STATE OF OKLAHOMA

2 1st Session of the 47th Legislature (1999)

3 COMMITTEE SUBSTITUTE
4 FOR ENGROSSED
5 SENATE JOINT
6 RESOLUTION NO. 22

By: Henry and Herbert of the
Senate

and

Staggs of the House

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10 COMMITTEE SUBSTITUTE

11 A Joint Resolution directing the Secretary of State
12 to refer to the people for their approval or
13 rejection a proposed amendment to Sections 9 and 10
14 of Article X of the Constitution of the State of
15 Oklahoma, which relates to ad valorem taxes;
16 providing for approval of the emergency and local
17 support levy; requiring certain number of votes for
18 approval; allowing school districts to decide on the
19 continuation of certain levies; providing procedure
20 to change voting requirement; deleting obsolete
21 language; providing ballot title; and directing
22 filing.

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BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
1ST SESSION OF THE 47TH OKLAHOMA LEGISLATURE:

SECTION 1. The Secretary of State shall refer to the people for
their approval or rejection, as and in the manner provided by law,
the following proposed amendment to Sections 9 and 10 of Article X
of the Constitution of the State of Oklahoma to read as follows:

Section 9. (a) Except as herein otherwise provided, the total
taxes for all purposes on an ad valorem basis shall not exceed, in
any taxable year, fifteen (15) mills on the dollar, no less than
five (5) mills of which is hereby apportioned for school district
purposes, the remainder to be apportioned between county, city, town
and school district, by the County Excise Board, until such time as

1 a regular apportionment thereof is otherwise provided for by the
2 Legislature.

3 No ad valorem tax shall be levied for State purposes, nor shall
4 any part of the proceeds of any ad valorem tax levy upon any kind of
5 property in this State be used for State purposes.

6 (b) A tax of four (4) mills on the dollar valuation of all
7 taxable property in the county shall be levied annually in each
8 county of the State for school purposes and, until otherwise
9 provided by law, the proceeds thereof shall be apportioned to the
10 school districts of the county by the County Treasurer on the basis
11 of the legal average daily attendance for the preceding school year
12 as certified by the State Board of Education. Provided that in case
13 a school district lies in more than one county, such district shall
14 be deemed a school district of the county having the greater part of
15 the area comprising such district, unless otherwise provided by law,
16 and shall be entitled to participate in the proceeds of such tax on
17 the same basis as districts lying wholly within such county but
18 revenue from such tax on the assessed valuation of the district in
19 other counties shall, when collected, be transmitted to the County
20 Treasurer of such county having the greater part of the area
21 comprising the district, unless otherwise provided by law, and be
22 apportioned as hereinbefore provided for the proceeds of such tax on
23 the assessed valuation of such county. Not to exceed seventy-five
24 per centum (75%) of the amount received by a school district from
25 the proceeds of such county levy in any year shall be required to
26 finance the State guaranteed program of such district.

27 (c) Upon certification of a need therefor by the board of
28 education of any school district an additional tax of not to exceed
29 fifteen (15) mills on the dollar valuation of all taxable property
30 in the district shall be levied for the benefit of the schools of
31 such district.

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1 (d) In addition to the levies hereinbefore authorized, any
2 school district may make an emergency levy for the benefit of the
3 schools of such district, in an amount not to exceed five (5) mills
4 on the dollar valuation of the taxable property in such district
5 when approved by a majority of the electors of the district voting
6 on the question at an election called for such purpose. This
7 emergency levy shall provide only sufficient additional revenue to
8 meet the needs of the district each fiscal year as determined by the
9 board of such district and must be approved by a majority of the
10 electors voting on said question at such an election for each fiscal
11 year.

12 (d-1) In addition to the levies hereinbefore authorized, any
13 school district may make a local support levy for the benefit of the
14 schools of such district, in an amount not to exceed ten (10) mills
15 on the dollar valuation of the taxable property in such district,
16 when approved by a majority of the ad valorem taxpaying voters
17 voting on said question at an election for each fiscal year called
18 for such purposes. This local support levy shall provide only
19 sufficient additional revenue to meet the needs of the district for
20 each such fiscal year as determined by the board of such district;
21 provided, an elector desiring to vote upon such local support levy
22 must present an ad valorem tax receipt for the year immediately
23 preceding before being issued a ballot, or sign a sworn affidavit
24 certifying the fact of such payment.

25 (d-2) A school district may upon approval by three-fifths
26 (3/5ths) of the electors of the district voting on the question make
27 the ad valorem levy for emergency levy and local support levy under
28 (d) and (d-1) of this section permanent. If the question is
29 approved, the levies, in the amount approved as required by this
30 section, shall be made each fiscal year thereafter until such time
31 as a petition is signed by three-fifths (3/5ths) of the school
32 district electors or a recommendation by the board of education of

1 the school district is made asking that the levies be made each
2 fiscal year.

3 (e) The amount of revenue from school district ad valorem taxes
4 levied under (a) and (c) of this Section which any school district
5 may be required to use to finance its State guaranteed program shall
6 not be in excess of its share, based upon its relative taxpaying
7 ability as may be defined by law, of an amount equivalent to the net
8 proceeds from a fifteen (15) mill tax levy on the aggregate net
9 assessed valuation of the State; but until such relative taxpaying
10 ability is defined by the Legislature, the amount of revenue from
11 such taxes which any school district may be required to use to
12 finance its State guaranteed program shall not be in excess of the
13 net proceeds from an ad valorem tax levy of fifteen (15) mills on
14 the dollar net assessed valuation of the district. No part of the
15 proceeds from any ad valorem levy for emergency levy and local
16 support levy under (d) and (d-1) of this Section shall be required
17 to finance the State guaranteed program of such district.

18 Nothing in the amendments to the Constitution incorporated
19 herein shall be construed to amend, alter or supersede the present
20 application of Article XII-A, Sections 1 and 2 of the Oklahoma
21 Constitution.

22 ~~(f) Should the amendment contained in subsection (d-1) hereof~~
23 ~~be adopted on September 14, 1965, the school board of any school~~
24 ~~district in the State may within ten (10) days thereafter file with~~
25 ~~the Excise Board of the county a supplemental estimate of needs and~~
26 ~~call a special election within fifteen (15) days after such call~~
27 ~~upon the new local support levy or emergency levy if not previously~~
28 ~~submitted, or both. The school board shall advertise notice of such~~
29 ~~election by publication in at least one issue of a newspaper having~~
30 ~~general circulation in the school district, or by posting in five~~
31 ~~public places in the district at least five (5) days before such~~
32 ~~election. Should the electors of the school district vote such~~

1 ~~additional levy in such election, the County Excise Board shall~~
2 ~~forthwith compute the levy and certify appropriations for all~~
3 ~~affected school districts and refile the budgets with the County~~
4 ~~Clerk and with the State Auditor. Notice of the filing of said~~
5 ~~budget shall be given as required by law. The forty (40) day~~
6 ~~protest period shall begin immediately upon the filing of said~~
7 ~~budgets.~~

8 ~~For the fiscal year 1965-66, the Excise Board of each county~~
9 ~~shall not finally compute the levy nor certify the appropriations~~
10 ~~for the school districts of the State until after the school~~
11 ~~district shall have had the opportunity to hold a special election~~
12 ~~as provided herein.~~

13 ~~Temporary appropriations, up to forty per centum (40%) of the~~
14 ~~estimated funds needed by the school board of any district in the~~
15 ~~State for the fiscal year 1965-66, may be approved any time after~~
16 ~~the beginning of such fiscal year.~~

17 ~~Upon the computation of the levy and certification of~~
18 ~~appropriations by the Excise Board, the County Assessor shall~~
19 ~~prepare or revise the tax rolls and deliver the same to the County~~
20 ~~Treasurer who shall proceed with the collection of the taxes as~~
21 ~~required by law.~~

22 ~~Should it become necessary, because of the delay in computing~~
23 ~~levies and certifying appropriations as herein provided, the~~
24 ~~Governor may, by executive order, extend the time when taxes will be~~
25 ~~delinquent for the year of 1965, and that year only. Such extension~~
26 ~~of time shall be for the minimum time necessary to permit the County~~
27 ~~Assessor and County Treasurer to perform their duties as required by~~
28 ~~law.~~

29 Section 10. Increased rate for public buildings or for building
30 fund for school districts.

31 A. For the purpose of erecting public buildings in counties or
32 cities, or for the purpose of raising money for a building fund for

1 a school district which may be used for erecting, remodeling or
2 repairing school buildings, and for purchasing furniture, the rates
3 of taxation herein limited may be increased, when the rate of such
4 increase and the purpose for which it is intended shall have been
5 submitted to a vote of the people, and a majority of the qualified
6 voters of such county, city, or school district, voting at such
7 election, shall vote therefor: Provided, that such increase shall
8 not exceed five (5) mills on the dollar of the assessed value of the
9 taxable property in such county, city, or school district.

10 B. A school district may upon approval by three-fifths (3/5ths)
11 of the electors of the district voting on the question make the ad
12 valorem levy for a building fund under subsection A of this section
13 permanent. If the question is approved, the levy in the amount
14 approved as required by this section, shall be made each fiscal year
15 thereafter until such time as a petition is signed by three-fifths
16 (3/5ths) of the school district electors or a recommendation by the
17 board of education of the school district is made asking that the
18 levies be made each fiscal year.

19 SECTION 2. The Ballot Title for the proposed Constitutional
20 amendment as set forth in SECTION 1 of this resolution shall be in
21 the following form:

22 BALLOT TITLE

23 Legislative Referendum No. _____ State Question No. _____

24 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

25 This measure amends the Oklahoma Constitution. It amends
26 Sections 9 and 10 of Article 10. It affects certain school
27 millage levies. The change is to the emergency levy, local
28 support levy, and the building fund levy for school districts.
29 It would allow each school district to decide to eliminate the
30 need for an annual election for those levies. The decision to
31 eliminate the annual levy election would require the approval of
32 three-fifths of the voters in the school district. Once the

1 levies are approved, the voters of the school district would
2 also decide whether to allow them to continue from year to year.
3 The vote on the levies would change only if a petition is signed
4 or the board of education recommends an annual vote be taken.

5 SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

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YES, FOR THE AMENDMENT

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NO, AGAINST THE AMENDMENT

8 SECTION 3. The Chief Clerk of the House of Representatives,
9 immediately after the passage of this resolution, shall prepare and
10 file one copy thereof, including the Ballot Title set forth in
11 SECTION 2 hereof, with the Secretary of State and one copy with the
12 Attorney General.

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