

STATE OF OKLAHOMA

1st Session of the 47th Legislature (1999)

HOUSE JOINT  
RESOLUTION NO. 1019

By: Staggs

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to Section 9 of Article X of the Constitution of the State of Oklahoma, which relates to ad valorem taxes; providing for approval of the emergency and local support levy; providing for continuation of the levies; providing for an increase or decrease in the levies; providing that an increase would not be chargeable; providing ballot title; and directing filing.

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 Section 9 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 a regular apportionment thereof is otherwise provided for by the Legislature.

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

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

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

(d) In addition to the levies hereinbefore authorized, any school district may make an emergency levy for the benefit of the schools of such district, in an amount not to exceed five (5) mills on the dollar valuation of the taxable property in such district when approved by a majority of the electors of the district voting on the question at an election called for such purpose. This

emergency levy shall provide only sufficient additional revenue to meet the needs of the district each fiscal year as determined by the board of such district and must be approved by a majority of the electors voting on said question at such an election for each fiscal year.

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

(d-2) The ad valorem levy for emergency levy and local support levy under (d) and (d-1) of this Section shall be approved by a majority of the electors of the district voting on the question at an election called for that purpose. When approved, the levies shall be made each fiscal year thereafter until such time as a recommendation by the board of education of the school district to increase or decrease the levies is approved by a majority of the electors of the district voting on the question at an election called for that purpose. Any increase in such levies, when approved by a school district, shall not be charged against state appropriated funds.

(e) The amount of revenue from school district ad valorem taxes levied under (a) and (c) of this Section which any school district may be required to use to finance its State guaranteed program shall

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

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

(f) Should the amendment contained in subsection (d-1) hereof be adopted on September 14, 1965, the school board of any school district in the State may within ten (10) days thereafter file with the Excise Board of the county a supplemental estimate of needs and call a special election within fifteen (15) days after such call upon the new local support levy or emergency levy if not previously submitted, or both. The school board shall advertise notice of such election by publication in at least one issue of a newspaper having general circulation in the school district, or by posting in five public places in the district at least five (5) days before such election. Should the electors of the school district vote such additional levy in such election, the County Excise Board shall forthwith compute the levy and certify appropriations for all affected school districts and refile the budgets with the County Clerk and with the State Auditor. Notice of the filing of said budget shall be given as required by law. The forty (40) day

protest period shall begin immediately upon the filing of said budgets.

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

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

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

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

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

BALLOT TITLE

Legislative Referendum No. \_\_\_\_\_ State Question No. \_\_\_\_\_

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

This measure amends the Oklahoma Constitution. It would make changes in Section 9 of Article 10. This section deals with ad valorem taxes for county government and public schools. The

change is to the emergency and support levies for school districts. It would eliminate the need for an annual election for those levies. Once the levies are approved, they will continue from year to year. The levies would change only if the board of education recommends an increase or decrease. The increase or decrease would have to be approved by the voters. Any increase in the levies would not affect the state funding for the school district.

SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

YES, FOR THE AMENDMENT

NO, AGAINST THE AMENDMENT

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

47-1-5179

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6/12/15