

STATE OF OKLAHOMA

1st Session of the 49th Legislature (2003)

SENATE JOINT
RESOLUTION 11

By: Johnson

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 Oklahoma Constitution, which relates to ad valorem taxation; raising cap on millage that may be levied for local support of schools upon approval of majority of school district electors; prohibiting reduction of state aid based on additional local support levies; removing obsolete language related to voter eligibility; providing ballot title; ordering a special election; and directing filing.

BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE
1ST SESSION OF THE 49TH 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)~~ twenty (20) 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.~~ The level of funding generated by any local support levies exceeding ten (10) mills on the dollar valuation of the taxable property in such district shall not be a factor used to reduce state funding for a school district.

(d-2) A school district may upon approval by a majority of the electors of the district voting on the question make the ad valorem levy for emergency levy and local support levy under (d) and (d-1) of this section permanent. If the question is approved, the levies, in the amount approved as required by this section, shall be made each fiscal year thereafter until such time as a majority of the electors of the district voting on the question rescind the making of the levy permanent. An election on such question shall be held at such time as a petition is signed by ten percent (10%) of the school district electors or a recommendation by the board of

education of the school district is made asking that the levies be made each fiscal year.

(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.

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 Section 9 of Article 10 of the State Constitution. This measure would raise the cap on the amount of property tax that may be levied for the local support levy for a school district. The cap is now 10 mills on each dollar of assessed value of property in the district. This measure would

raise the cap to 20 mills. No more than 10 mills of the local support levy could be used to reduce state funding for the schools. The measure also removes obsolete language. The obsolete language to be removed contains requirements for voting that violate the United States Constitution and cannot be enforced.

SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

YES, FOR THE AMENDMENT

NO, AGAINST THE AMENDMENT

SECTION 3. A special election is hereby ordered to be held throughout the State of Oklahoma on the date of February 10, 2004, at which time the proposed amendment to the Constitution of the State of Oklahoma, as set forth in SECTION 1 of this resolution, shall be submitted to the people of Oklahoma for their approval or rejection as and in the manner provided by law.

SECTION 4. The President Pro Tempore of the Senate shall, immediately after the passage of this resolution, 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.

49-1-707

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