

1 STATE OF OKLAHOMA

2 1st Session of the 53rd Legislature (2011)

3 HOUSE JOINT
4 RESOLUTION 1031

By: Morrissette

5
6 AS INTRODUCED

7 A Joint Resolution directing the Secretary of State
8 to refer to the people for their approval or
9 rejection a proposed amendment to Section 8C of
10 Article X of the Constitution of the State of
11 Oklahoma and a proposed amendment by adding a new
12 Section 8H to Article X of the Constitution of the
13 State of Oklahoma; modifying provisions related to
14 qualifying income limit for valuation of certain
15 homesteads; providing homestead exemption for certain
16 disabled persons; providing ballot title; and
17 directing filing.

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20 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
21 1ST SESSION OF THE 53RD OKLAHOMA LEGISLATURE:

22 SECTION 1. The Secretary of State shall refer to the people for
23 their approval or rejection, as and in the manner provided by law,
24 the following proposed amendment to Section 8C of Article X of the
25 Constitution of the State of Oklahoma to read as follows:

26 Section 8C. ~~A.~~ Despite any provision to the contrary,
27 beginning January 1, ~~2005~~ 2013, the fair cash value, as determined
28 by law, on each homestead of an individual head of household whose
29 gross household income from all sources for the preceding calendar

1 year did not exceed ~~an amount as provided in subsection B of this~~
2 ~~section,~~ Fifty-five Thousand Dollars (\$55,000.00) or whose gross
3 household income from all sources for the preceding calendar year
4 did not exceed Sixty-five Thousand Dollars (\$65,000.00) for a
5 husband and wife and which individual head of household is sixty-
6 five (65) years of age or older, shall not exceed the fair cash
7 value placed upon the property during the first year in which the
8 individual head of household was sixty-five (65) years of age or
9 older and had gross household income from all sources which did not
10 exceed ~~an~~ the applicable amount as provided in ~~subsection B of this~~
11 section. Subject to the limitations of this section, the fair cash
12 value shall not exceed such amount as long as the individual head of
13 household who is sixty-five (65) years of age or older owns and
14 occupies the property and as long as the gross household income from
15 all sources does not exceed ~~an~~ the amount as provided in ~~subsection~~
16 ~~B of~~ this section. If any improvements are made to the property,
17 the fair cash value of the improvements shall be assessed in
18 accordance with law by the county assessor and added to the assessed
19 value of the property. Once the fair cash value of the improvements
20 has been added to the fair cash value of the property, the total
21 fair cash value shall not exceed the revised valuation of the
22 property so long as the individual head of household who is sixty-
23 five (65) years of age or older owns and occupies the property and
24 so long as the gross household income from all sources does not

1 exceed an amount as provided in ~~subsection B~~ of this section. For
2 any individual head of household who is sixty-five (65) years of age
3 or older prior to January 1, 1997, and has gross household income
4 from all sources of Twenty-five Thousand Dollars (\$25,000.00) or
5 less in calendar year 1996, the fair cash value of the real property
6 shall be the fair cash value placed upon the property on January 1,
7 1997. If the individual head of household ceases to own and occupy
8 the property or if the gross household income from all sources
9 exceeds an amount as provided in ~~subsection B~~ of this section, the
10 fair cash value of the property shall be determined as if the
11 provisions of Section 8 of Article X of the Constitution of the
12 State of Oklahoma or any other provisions relating to a limitation
13 on the fair cash value of locally assessed real property had been in
14 effect during the time the property was valued pursuant to the
15 provisions of this section.

16 ~~B. The income threshold for the gross household income from all~~
17 ~~sources for an individual head of household under this section shall~~
18 ~~not exceed the amount determined by the United States Department of~~
19 ~~Housing and Urban Development to be the estimated median income for~~
20 ~~the preceding year for the county or metropolitan statistical area~~
21 ~~which includes such county. The Oklahoma Tax Commission shall~~
22 ~~provide such information to each county assessor each year as soon~~
23 ~~as such information becomes available.~~

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1 SECTION 2. The Secretary of State shall refer to the people for
2 their approval or rejection, as and in the manner provided by law,
3 the following proposed amendment to the Constitution of the State of
4 Oklahoma by adding a new Section 8H to Article X thereof, to read as
5 follows:

6 Section 8H. The homestead of any person who has been determined
7 to have a one-hundred-percent (100%) disability by the Social
8 Security Administration, or its successor, shall be exempt from ad
9 valorem taxation.

10 SECTION 3. The Ballot Title for the proposed Constitutional
11 amendment as set forth in SECTIONS 1 and 2 of this resolution shall
12 be in the following form:

13 BALLOT TITLE
14 Legislative Referendum No. _____ State Question No. _____

15 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

16 This measure amends the Oklahoma Constitution. It amends
17 Section 8C of Article 10. The measure would add a new Section
18 8H to Article 10. The value of certain homesteads cannot
19 increase. This limit applies to the value used for property
20 taxes. For the limit to be in effect, the homestead must be
21 owned by a person age 65 or older. The owner cannot have income
22 greater than a certain amount. The amount is determined each
23 year. The amount is based on data from the United States
24 government. This measure would change the income limit. The

1 income limit would be set at Sixty-five Thousand Dollars
2 (\$65,000.00) for a married couple. The income limit would be
3 set at Fifty-five Thousand Dollars (\$55,000.00) for a single
4 person. This measure would also provide a homestead exemption
5 for certain disabled persons. Only a person with a 100%
6 disability would have the homestead exemption. If the disabled
7 person qualified, there would be no property tax on the person's
8 homestead property.

9 SHALL THE PROPOSAL BE APPROVED?

10 FOR THE PROPOSAL - YES _____

11 AGAINST THE PROPOSAL - NO _____

12 SECTION 4. The Chief Clerk of the House of Representatives,
13 immediately after the passage of this resolution, shall prepare and
14 file one copy thereof, including the Ballot Title set forth in
15 SECTION 3 hereof, with the Secretary of State and one copy with the
16 Attorney General.

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