

1 STATE OF OKLAHOMA

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

3 HOUSE JOINT  
4 RESOLUTION 1039

By: Key

5  
6 AS INTRODUCED

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8 A Joint Resolution directing the Secretary of State  
9 to refer to the people for their approval or  
10 rejection a proposed amendment to Section 8B of  
11 Article X of the Constitution of the State of  
12 Oklahoma; modifying provisions related to valuation  
13 increases for certain locally assessed property;  
14 authorizing board of county commissioners to submit  
15 certain question to voters of county; authorizing  
16 valuation increases in excess of certain amount;  
17 limiting valuation increases based on certain amount;  
18 providing for effect of election; authorizing  
19 Legislature to enact laws modifying percentage  
20 increase; prescribing procedures related to approval  
21 of legislation; providing for override of  
22 gubernatorial veto; specifying requirements for  
23 legislation; providing for inapplicability of  
24 legislation with respect to local elections;  
providing ballot title; and directing filing.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE  
1ST SESSION OF THE 53RD 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 8B of Article X of the  
Constitution of the State of Oklahoma to read as follows:

1 Section 8B. ~~Despite~~ A. Except as otherwise provided by  
2 subsection C or subsection D of this section, despite any provision  
3 to the contrary, the fair cash value of any parcel of locally  
4 assessed real property shall not increase by more than ~~five percent~~  
5 ~~(5%)~~ one percent (1%) in any taxable year. The provisions of this  
6 section shall not apply in any year when title to the property is  
7 transferred, changed, or conveyed to another person or when  
8 improvements have been made to the property. If title to the  
9 property is transferred, changed, or conveyed to another person, the  
10 property shall be assessed for that year based on the fair cash  
11 value as set forth in Section 8 of Article X of this Constitution.  
12 If any improvements are made to the property, the increased value to  
13 the property as a result of the improvement shall be assessed for  
14 that year based on the fair cash value as set forth in Section 8 of  
15 Article X of this Constitution. The provisions of this section  
16 shall be effective January 1, 1997, and thereafter for counties  
17 which are in compliance with the applicable law or administrative  
18 regulations governing valuation of locally assessed real property as  
19 of such date. For counties which are not in compliance with such  
20 law or regulations as of January 1, 1997, the provisions of this  
21 section shall be effective January 1 of the year following the date  
22 the county is deemed to be in compliance with such laws or  
23 regulations as provided by law. The provisions of this section  
24 shall not apply to any personal property which may be taxed ad

1 valorem or any property which may be valued or assessed by the State  
2 Board of Equalization.

3 B. The Legislature shall enact any laws necessary to implement  
4 the provisions of this section.

5 C. The board of county commissioners of any county, by simple  
6 majority vote, may submit a question to a vote at a general election  
7 in order to allow increases in market value of property described by  
8 subsection A of this section in excess of the limit prescribed by  
9 subsection A of this section, but not to exceed five percent (5%)  
10 for any assessment year. If a majority of the qualified voters of  
11 the county voting at such an election approve the increase, such  
12 increase shall be in effect for the assessment year beginning on  
13 January 1 of the year immediately following the election and shall  
14 remain in effect until December 31 of the second assessment year for  
15 which the increase was authorized. For subsequent assessment years,  
16 the limitation on valuation increases prescribed by subsection A of  
17 this section shall again become effective unless modified pursuant  
18 to an election conducted as provided by this subsection. Any  
19 question submitted pursuant to the provisions of this subsection  
20 shall specify the increase in market value that would be permissible  
21 if the question is approved. If an increase is approved pursuant to  
22 the provisions of this subsection, no modifications that would  
23 otherwise be allowed as a result of changes approved by the  
24 Legislature pursuant to subsection D of this section shall have any

1 effect upon the outcome of an election conducted pursuant to the  
2 provisions of this subsection.

3 D. Except as limited by the provisions of subsection C of this  
4 section, the Legislature may increase the limit otherwise prescribed  
5 by subsection A of this section pursuant to a bill or joint  
6 resolution if such measure receives three-fourths (3/4) approval by  
7 each chamber of the Legislature and if the measure is approved by  
8 the Governor or if the measure is vetoed and the veto is overridden  
9 in the same manner as prescribed by the Oklahoma Constitution for  
10 the override of other gubernatorial vetoes. The law enacted  
11 pursuant to this subsection shall specify the increase in market  
12 value that would be permissible if the measure is enacted which  
13 increase shall be the maximum allowable increase for all counties of  
14 the state, other than those counties having conducted an election  
15 pursuant to subsection C of this section, for the assessment year or  
16 years specified in the measure.

17 E. To the extent authorized by this section, any legislation  
18 enacted pursuant to subsection D of this section shall be applicable  
19 on a statewide basis and shall not be limited to counties based upon  
20 population or any other method by which the measure would not be of  
21 general and uniform applicability. The provisions of this  
22 subsection shall not authorize legislation that would modify the  
23 effect of a previously conducted election pursuant to subsection C  
24 of this section unless the last assessment year governed by the

1 outcome of such local election has concluded or will have concluded  
2 before the time as of which the legislation is to take effect as  
3 law.

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

7 BALLOT TITLE

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

9 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

10 This measure amends the Oklahoma Constitution. It amends Section  
11 8B of Article 10. This section limits increases in market value  
12 for purposes of property tax. The limit is currently 5%. This  
13 measure would change that limit to 1%. The measure would allow  
14 a board of county commissioners to call for an election. The  
15 election could only be called for a year during which a general  
16 election was held. The voters of a county could vote to approve  
17 increases greater than 1%, but not more than 5%. Once the  
18 increase was approved, it would be in effect for no more than  
19 two years. The 1% rule would be in effect unless a county voted  
20 to approve a higher rate. The Legislature could write a law to  
21 allow an increase of more than 1%. The law would require 3/4  
22 approval by both the House and the Senate. If the Legislature  
23 approved an increase of more than 1%, this would not affect the  
24 outcome of an election held by a county. The Legislature would

1 be required to make any increase the same for all counties  
2 unless a different increase amount had already been approved by  
3 a local vote.

4 SHALL THE PROPOSAL BE APPROVED?

5 FOR THE PROPOSAL - YES \_\_\_\_\_

6 AGAINST THE PROPOSAL - NO \_\_\_\_\_

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

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