

1 STATE OF OKLAHOMA

2 2nd Session of the 54th Legislature (2014)

3 HOUSE JOINT  
4 RESOLUTION 1086

By: Cooksey

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 the Constitution of  
11 the State of Oklahoma by adding a new Section 8F to  
12 Article X; prohibiting increase in ad valorem tax  
13 liability with respect to homesteads of certain  
14 persons; providing for determination of age for  
15 purposes of Social Security retirement and  
16 qualification for provisions related to increases in  
17 ad valorem tax liability; prescribing requirements  
18 related to homestead owned in joint tenancy by  
19 husband and wife; prescribing requirements related to  
20 homestead owned in joint tenancy by persons other  
21 than husband and wife; providing ballot title; and  
22 directing filing.  
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BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE  
2ND SESSION OF THE 54TH 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 the Constitution of the State of  
Oklahoma by adding a new Section 8F to Article X thereof, to read as  
follows:

1 Section 8F. A. Effective January 1, 2015, the ad valorem tax  
2 liability amount, exclusive of any liability for a sinking fund  
3 millage rate, for the homestead of any person who has attained the  
4 age required for payment of benefits pursuant to any provision of  
5 the Social Security Retirement System shall not increase.

6 B. If a homestead is owned in joint tenancy by a husband and  
7 wife, the provisions of this section shall be operative for the  
8 first year during which either person attains the required Social  
9 Security retirement age and shall be in effect for subsequent years  
10 until the provisions of subsection E are applicable.

11 C. If a homestead is owned in joint tenancy by two or more  
12 persons, not husband and wife, the provisions of this section shall  
13 be operative for the first year during which the first such joint  
14 tenant attains the required Social Security retirement age and shall  
15 be in effect for subsequent years until the provisions of subsection  
16 G are applicable.

17 D. The attained age for Social Security purposes shall be  
18 determined as of December 31 of any applicable year to determine  
19 whether or not the homestead qualifies for the provisions of  
20 subsection A of this section for the next succeeding and all  
21 subsequent years for which the homestead is owned by the person or  
22 persons qualifying pursuant to the provisions of this section.

23 E. For a homestead owned by one person, the provisions of this  
24 section shall not be operative beginning the first year following

1 the death of such person or beginning the first year following the  
2 transfer of title of the homestead property to any other person or  
3 entity.

4 F. For a homestead owned by a husband and wife, the provisions  
5 of this section shall not be operative beginning the first year  
6 following the death of the surviving spouse or beginning the first  
7 year following the transfer of title of the homestead property to  
8 any other person or entity.

9 G. For a homestead owned in joint tenancy by two or more  
10 persons, except as otherwise provided by this section, the  
11 provisions of this section shall not be operative beginning the  
12 first year following the death of the last such joint tenant to have  
13 attained the required age for receipt of Social Security or  
14 beginning the first year following the transfer of title of the  
15 homestead property to any other person or entity.

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

19 BALLOT TITLE

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

21 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

22 This measure amends the Oklahoma Constitution. It would add a  
23 new Section 8F to Article 10. For persons who reached a Social  
24 Security retirement age, the property taxes on the homestead

1 would not increase after that date. This would apply to  
2 husbands and wives who own their homestead jointly. It would  
3 apply to other people who own their homestead in joint tenancy  
4 or by themselves. It would provide that the property taxes  
5 would not increase if one spouse died before the other. The  
6 property taxes could increase again after the surviving spouse  
7 died. A similar rule would apply in situations involving other  
8 types of joint tenants. The property taxes could increase if  
9 title to the homestead is transferred to some other person or  
10 entity.

11 SHALL THE PROPOSAL BE APPROVED?

12 FOR THE PROPOSAL - YES \_\_\_\_\_

13 AGAINST THE PROPOSAL - NO \_\_\_\_\_

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

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20 54-2-8356 MAH 01/15/14  
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