

1 STATE OF OKLAHOMA

2 1st Session of the 56th Legislature (2017)

3 HOUSE JOINT
4 RESOLUTION 1005

By: West (Rick)

7 AS INTRODUCED

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 100 to
12 Article X; providing limitation on increases in ad
13 valorem taxes on certain homesteads; prescribing
14 requirement based on age; providing exception for
15 surviving spouse; providing for periods of absence
16 based upon certain time limits; providing for
17 continuation of limitation on tax increases based
18 upon continued occupancy of homestead; requiring
19 United States citizenship for eligibility; requiring
20 residency prior to certain date; authorizing
21 legislation related to application and eligibility;
22 requiring enabling legislation to be consistent with
23 requirements of Oklahoma Constitution; providing
24 ballot title; and directing filing.

19 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND
20 THE SENATE OF THE 1ST SESSION OF THE 56TH OKLAHOMA LEGISLATURE:

21 SECTION 1. The Secretary of State shall refer to the people for
22 their approval or rejection, as and in the manner provided by law,
23 the following proposed amendment to the Constitution of the State of
24

1 Oklahoma by adding a new Section 100 to Article X thereof, to read
2 as follows:

3 A. Effective January 1, 2019, the ad valorem tax liability for
4 the homestead of any person age sixty-five (65) years of age or
5 older shall not be increased for any reason for any assessment year
6 during which the homestead is occupied for the period authorized by
7 this section and the ad valorem tax liability shall not increase
8 until the homestead is sold or is owned by a person less than sixty-
9 five (65) years of age. If the owner of the homestead dies and the
10 surviving spouse has not attained the age of sixty-five (65) years
11 as of the applicable January 1 date, the surviving spouse shall
12 continue to receive the protections from increases in ad valorem tax
13 liability until the homestead is sold or is not occupied by the
14 surviving spouse for the required period prescribed by this section.

15 B. A person may be absent from the homestead as described in
16 subsection A of this section for a period of sixty (60) days for
17 reasons other than a hospitalization or similar medically related
18 absence during a calendar year and such absence shall not disqualify
19 the homestead property from the provisions of subsection A of this
20 section. A person may be absent from the homestead as described in
21 subsection A of this section for a period of one hundred eighty
22 (180) days for a hospitalization or similar medically related
23 absence during a calendar year and such absence shall not disqualify
24 the homestead property from the provisions of this section.

1 C. The provisions of this section shall only be applicable to
2 one parcel of real property constituting the homestead of the
3 eligible owner for any given assessment year and shall not apply to
4 any other real property, whether improved or not, owned by such
5 person.

6 D. In order to be eligible for the benefits provided by
7 subsection A of this section, the owner of the homestead shall be
8 required to be a citizen of the United States.

9 E. In order to be eligible for the benefits provided by
10 subsection A of this section, the owner of the homestead must
11 establish residency in the State of Oklahoma for a period of at
12 least twelve (12) consecutive months prior to the first January 1
13 date as of which the homestead is eligible for the protection
14 described by subsection A of this section.

15 F. The Legislature may enact laws in order to prescribe the
16 procedures for making application for the benefits described by
17 subsection A of this section, for establishing eligibility for such
18 benefits and such other matters as may be required not inconsistent
19 with the express provisions of this section.

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

23 BALLOT TITLE
24 Legislative Referendum No. _____ State Question No. _____

1 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

2 This measure amends the Oklahoma Constitution. Beginning
3 January 1, 2019, this measure would prevent property tax
4 increases on homesteads owned by persons age sixty-five (65) or
5 older. The limit would only apply to one homestead property.
6 If the owner dies and their surviving spouse is younger than
7 sixty-five (65), the surviving spouse would still be protected
8 from property tax increases. An owner could be gone for sixty
9 (60) days during a calendar year and qualify for the protection
10 from property tax increases if the absence was not due to
11 hospitalization or similar circumstance. An owner could be gone
12 for one hundred eighty (180) days during a calendar year and
13 qualify for the protection from property tax increases if the
14 absence was due to hospitalization or similar circumstance. A
15 person must be a United States citizen to qualify for this
16 benefit. A person must be an Oklahoma resident for at least
17 twelve (12) months prior to the first January 1 date on which
18 the limit would take effect. The Legislature could write laws
19 for procedures to apply for this new benefit. The Legislature
20 could write other laws to implement the provision if the law was
21 consistent with the Oklahoma Constitution.

22 SHALL THE PROPOSAL BE APPROVED?

23 FOR THE PROPOSAL - YES _____

24 AGAINST THE PROPOSAL - NO _____

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

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