

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE JOINT  
RESOLUTION 28

By: Bergstrom

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to the Oklahoma Constitution by adding new Sections 44 and 45 to Article X; requiring county boards of equalization to calculate revenue neutral rate; requiring the county assessor to include revenue neutral rate on tax rolls; providing exception; limiting tax levies to revenue neutral rate unless resolution by governing body of taxing jurisdiction to levy millage rate in excess of revenue neutral rate is approved; prescribing procedure for adoption of resolution; requiring refund of certain tax payments if taxing jurisdiction fails to comply with certain provisions; requiring notification upon adoption of resolution to levy millage rate in excess of revenue neutral rate; defining term; requiring the Legislature to enact certain laws; providing an effective date; requiring county assessors to provide notification to certain taxpayers; prescribing notification requirements; authorizing assessor to include notification in certain other statements and notifications required to be mailed or submitted to taxpayer; requiring certain entities to submit certain information to county assessor; providing ballot title; and directing filing.

BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE  
2ND SESSION OF THE 60TH OKLAHOMA LEGISLATURE:

1       SECTION 1. 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 Oklahoma Constitution by  
4 adding new Sections 44 and 45 to Article X to read as follows:

5       Section 44. A. Not later than May 31 of each year, the county  
6 board of equalization shall calculate the revenue neutral rate for  
7 ad valorem tax for each taxing jurisdiction. The county assessor  
8 shall include the revenue neutral rate on the tax rolls of the  
9 county, unless the taxing jurisdiction provides certification to the  
10 county clerk and county board of equalization of the levy of a  
11 millage rate in excess of the revenue neutral rate but not to exceed  
12 constitutional limitations provided in this article.

13       B. No millage rate in excess of the revenue neutral rate shall  
14 be levied by any taxing jurisdiction unless a resolution or  
15 ordinance has been approved by the governing body of the  
16 jurisdiction according to the following procedure:

17       1. No later than July 1, the governing body shall notify the  
18 county clerk of each county within the boundaries of the taxing  
19 jurisdiction of the proposed intent to exceed the revenue neutral  
20 rate and provide the proposed millage rate, the revenue neutral  
21 rate, and the date, time, and location of the public hearing. At  
22 least ten (10) days in advance of the public hearing, the governing  
23 body shall publish notice of its proposed intent to exceed the  
24 revenue neutral rate:

- a. on the website of the governing body, if the body maintains a website,
- b. on the county website of each county within the boundaries of the taxing jurisdiction, and
- c. in a weekly or daily newspaper of such counties having a general circulation therein;

2. At least ten (10) days in advance of the public hearing, the county clerk shall notify each taxpayer with property in the taxing jurisdiction, by mail or by electronic means if the taxpayer has provided consent to the county clerk to receive notice by electronic means, of the intent of the taxing jurisdiction to exceed the revenue neutral rate;

3. The notices required pursuant to paragraphs 1 and 2 of this subsection shall include, but not be limited to:

- a. the revenue neutral rate of the taxing jurisdiction,
- b. the proposed levy revenue necessary to fund the proposed budget of the taxing jurisdiction,
- c. the proposed millage rate,
- d. the millage rate and budget of the taxing jurisdiction in the previous tax year,
- e. the taxable fair cash value and assessed value of the property of the taxpayer, and
- f. the date, time, and location of the public hearing;

1       4. The public hearing to consider exceeding the revenue neutral  
2 rate shall be held no later than August 15. The governing body  
3 shall provide taxpayers the opportunity to present oral testimony  
4 within reasonable time limits; and

5       5. A majority vote of the governing body, by the adoption of a  
6 resolution or ordinance shall be required at the public hearing  
7 prior to adoption of the levy of a millage rate in excess of the  
8 revenue neutral rate, not to exceed the millage rate authorized by  
9 the majority of voters pursuant to Article X of the Oklahoma  
10 Constitution.

11       C. Any governing body that fails to comply with the provisions  
12 of subsection B of this section shall provide a refund to taxpayers  
13 for any collections in excess of the revenue neutral rate in a  
14 manner agreed to with the county clerk of each county within the  
15 boundaries of the taxing jurisdiction.

16       D. If a taxing jurisdiction adopts a resolution to adopt the  
17 levy of a millage rate in excess of the revenue neutral rate, the  
18 jurisdiction shall certify the millage rate to the county clerk and  
19 county board of equalization of each county within the boundaries of  
20 the taxing jurisdiction.

21       E. As used in this section, "revenue neutral rate" means the  
22 tax rate for the current tax year that would generate the same ad  
23 valorem tax revenue as levied the previous tax year using the  
24

1 assessed valuation of property within the taxing jurisdiction in the  
2 current tax year, expressed in mills.

3 F. The Legislature shall enact laws to effectuate the  
4 provisions of this section.

5 G. The provisions of this section shall be effective on January  
6 1, 2028.

7 Section 45. A. Each year the county assessor shall provide a  
8 statement to each taxpayer owning real property with the following  
9 information:

10 1. The current millage rate and any proposed millage rate  
11 changes, including millage rates in excess of the revenue neutral  
12 rate, defined in Section 44 of Article X of the Oklahoma  
13 Constitution, and estimated property taxes;

14 2. The revenue neutral rate for each millage levied on the  
15 property;

16 3. The purpose and projected spending of any proposed revenue  
17 increases for each taxing jurisdiction;

18 4. The date, time, and location of any public hearing or  
19 comments for proposed millage rate changes listed pursuant to  
20 paragraph 1 of this subsection; and

21 5. How each member of any applicable governing body voted for  
22 proposed millage rate changes listed pursuant to paragraph 1 of this  
23 subsection.

1 B. The notifications required pursuant to this section may be  
2 included on the notifications and statements required to be mailed  
3 pursuant to Sections 2876 and 2915 of Title 68 of the Oklahoma  
4 Statutes.

5 C. Each taxing jurisdiction shall provide any information to  
6 the county assessor, as needed to fulfill the requirements of this  
7 section.

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

11 BALLOT TITLE

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

13 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

14 This measure adds two new sections to Article X of the Oklahoma  
15 Constitution. This measure requires each county board of  
16 equalization to calculate a revenue neutral rate for each taxing  
17 jurisdiction within the county which would provide the same  
18 amount of revenue for the jurisdiction as the prior tax year.  
19 Any taxing jurisdiction attempting to levy a millage rate in  
20 excess of the revenue neutral rate shall adopt a resolution or  
21 ordinance after notification is provided publicly and to  
22 taxpayers within the jurisdiction and the governing body of the  
23 jurisdiction holds a public hearing. Upon approval of the levy  
24 by the governing body, certification shall be sent to the county

1 clerk and county board of equalization. If a governing body  
2 fails to comply with the requirements of this measure, a refund  
3 of collections paid in excess of the revenue neutral rate shall  
4 be provided to taxpayers. The measure also requires each county  
5 assessor to provide statements to taxpayers with information of  
6 current and proposed millage rates, public hearings for proposed  
7 millage rates, estimated property taxes, the revenue neutral  
8 rate for each millage levied on the property of the taxpayer,  
9 the purpose for each revenue increase, and certain voting  
10 information of the governing body of each taxing jurisdiction.

11 SHALL THE PROPOSAL BE APPROVED?

12 FOR THE PROPOSAL — YES \_\_\_\_\_

13 AGAINST THE PROPOSAL — NO \_\_\_\_\_

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

19  
20 60-2-2527 QD 1/12/2026 10:33:06 PM  
21  
22  
23  
24