

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:

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

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

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

15 a. the revenue neutral rate of the taxing jurisdiction,
16 b. the proposed levy revenue necessary to fund the
17 proposed budget of the taxing jurisdiction,
18 c. the proposed millage rate,
19 d. the millage rate and budget of the taxing jurisdiction
20 in the previous tax year,
21 e. the taxable fair cash value and assessed value of the
22 property of the taxpayer, and
23 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.

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

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

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

BALLOT TITLE

Legislative Referendum No. State Question No.

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

This measure adds two new sections to Article X of the Oklahoma Constitution. This measure requires each county board of equalization to calculate a revenue neutral rate for each taxing jurisdiction within the county which would provide the same amount of revenue for the jurisdiction as the prior tax year.

Any taxing jurisdiction attempting to levy a millage rate in excess of the revenue neutral rate shall adopt a resolution or ordinance after notification is provided publicly and to taxpayers within the jurisdiction and the governing body of the jurisdiction holds a public hearing. Upon approval of the levy 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.

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