

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE JOINT  
RESOLUTION 1053

By: Eaves and Lepak

AS INTRODUCED

An Act directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to the Constitution of the State of Oklahoma by adding a new Section 9E to Article X; defining terms; providing for inapplicability of certain provisions of Oklahoma Constitution to extent of conflict; providing for computation of revenue neutral ad valorem tax rate; prescribing notice procedures; specifying required content of notice; requiring tax refund under certain conditions; providing for exclusion based upon certain receipt of property tax revenues; providing ballot title; and directing filing.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE  
2ND SESSION OF THE 60TH 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 9E to Article X thereof, to read as follows:

A. As used in this section:

1        1. "Taxing subdivision" means any political subdivision of the  
2 state that levies an ad valorem tax on property; and

3        2. "Revenue neutral rate" means the tax rate for the current  
4 tax year that would generate the same property tax revenue as levied  
5 the previous tax year using the current tax year's total assessed  
6 valuation. To calculate the revenue neutral rate, the county clerk  
7 shall divide the property tax revenue for such taxing subdivision  
8 levied for the previous tax year by the total of all taxable  
9 assessed valuation in such taxing subdivision for the current tax  
10 year, and then multiply the quotient by 1,000 to express the rate in  
11 mills. The revenue neutral rate shall be expressed to the third  
12 decimal place.

13        B. To the extent of any conflict, the provisions of this  
14 section shall supersede any provision of the Oklahoma Constitution  
15 inconsistent with the requirements of this section.

16        C. On or before June 15 each year, the county clerk shall  
17 calculate the revenue neutral rate for each taxing subdivision and  
18 include such revenue neutral rate on the notice of the estimated  
19 assessed valuation provided to each taxing subdivision for budget  
20 purposes. The director of accounts and reports shall modify the  
21 prescribed budget information form to show the revenue neutral rate.

22        D. No tax rate in excess of the revenue neutral rate shall be  
23 levied by the governing body of any taxing subdivision unless a  
24

1 resolution or ordinance has been approved by the governing body  
2 according to the following procedure:

3 1. The governing body shall publish notice of its proposed  
4 intent to exceed the revenue neutral rate in the official county  
5 newspaper of the county where the taxing subdivision or taxing  
6 district is located and on the website of the governing body, if the  
7 governing body maintains a website, at least ten (10) days in  
8 advance of the public hearing. The notice shall include, but not be  
9 limited to, its proposed tax rate, its revenue neutral rate and the  
10 date, time and location of the public hearing.

11 2. On or before July 15, the governing body shall notify the  
12 county clerk of its proposed intent to exceed the revenue neutral  
13 rate and provide the date, time and location of the public hearing  
14 and its proposed tax rate. The county clerk shall notify each  
15 taxpayer with property in the taxing subdivision or taxing district,  
16 by mail directed to the taxpayer's last known address, of the  
17 proposed intent to exceed the revenue rate at least ten (10) days in  
18 advance of the public hearing. Alternatively, the county clerk may  
19 transmit the notice to the taxpayer by electronic means at least ten  
20 (10) days in advance of the public hearing, if such taxpayer and  
21 county clerk have consented in writing to service by electronic  
22 means. Costs associated with the notice shall be borne by the  
23 taxing subdivision with payment due to the county clerk by December  
24 31. The county clerk shall consolidate the required information for

1 all taxing subdivisions relevant to the taxpayer's property on one  
2 notice. The notice shall include, but not be limited to:

- 3 a. the revenue neutral rate,
- 4 b. the proposed property tax revenue needed to fund the  
5 proposed budget,
- 6 c. the proposed tax rate based upon the proposed budget  
7 and the current year's total assessed valuation,
- 8 d. the tax rate and property tax of the taxing  
9 subdivision on the taxpayer's property from the  
10 previous year's tax statement,
- 11 e. the proposed percent change in the tax rate between  
12 the previous year's tax rate and the proposed tax rate  
13 for the current year,
- 14 f. the appraised value and assessed value of the  
15 taxpayer's property for the current year,
- 16 g. the estimates of the tax for the current tax year on  
17 the taxpayer's property based on the revenue neutral  
18 rate and the proposed tax rate, and
- 19 h. the date, time and location of the public hearing.

20 E. The public hearing to consider exceeding the revenue neutral  
21 rate shall be held on or before September 15. The governing body  
22 shall provide interested taxpayers desiring to be heard an  
23 opportunity to present oral testimony within reasonable time limits  
24

1 and without unreasonable restriction on the number of individuals  
2 allowed to make public comment.

3 F. A majority vote of the governing body, by the adoption of a  
4 resolution or ordinance to approve exceeding the revenue neutral  
5 rate, shall be required prior to adoption of a proposed budget that  
6 will result in a tax rate in excess of the revenue neutral rate.  
7 Such vote of the governing body shall be conducted at the public  
8 hearing after the governing body has heard from interested  
9 taxpayers.

10 G. Any governing body subject to the provisions of this section  
11 that does not comply with subsection D of this section shall refund  
12 to taxpayers any property taxes over-collected based on the amount  
13 of the levy that was in excess of the certified tax revenue neutral  
14 rate. The provisions of this subsection shall not be construed as  
15 prohibiting any other remedies available under the law.

16 H. If the governing body of a taxing subdivision must conduct a  
17 public hearing to approve exceeding the revenue neutral rate under  
18 this section, the governing body of the taxing subdivision shall  
19 certify, on or before September 20, to the proper county clerk the  
20 amount of ad valorem tax to be levied.

21 I. The provisions of this section shall not apply to any taxing  
22 subdivision or taxing district that receives Five Thousand Dollars  
23 (\$5,000.00) or less in revenue from property taxes in the current  
24 year.

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

4                               BALLOT TITLE

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

6 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

7       This measure amends the Oklahoma Constitution. It would add a  
8 new Section 9E to Article 10. This section would require  
9 procedures to be followed even if other provisions of the  
10 Constitution are not consistent with the new procedures. This  
11 measure would limit the amount of property tax revenues that  
12 local taxing jurisdictions could receive. It would require the  
13 computation of a property tax rate that was revenue neutral. If  
14 a local taxing jurisdiction were to be able to receive more  
15 revenue than the revenue neutral tax rate, the governing body of  
16 that taxing jurisdiction would have to follow certain  
17 procedures. Taxpayers would have to be given notice of the  
18 proposal to allow the taxing jurisdiction to have the higher  
19 amount of property tax revenue. The local taxing jurisdiction  
20 governing body would have to vote to approve a property tax rate  
21 that was higher than the revenue neutral property tax rate. If  
22 a local governing body did not follow the procedures required by  
23 this section, it would be require to make a refund payment to  
24 taxpayers.

1 SHALL THE PROPOSAL BE APPROVED?

2 FOR THE PROPOSAL — YES \_\_\_\_\_

3 AGAINST THE PROPOSAL — NO \_\_\_\_\_

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

9  
10 60-2-14171 MAH 01/09/26  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24