

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE JOINT  
RESOLUTION 1081

By: Manger

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to Section 8C of Article X of the Constitution of the State of Oklahoma; eliminating income threshold; providing for occupancy requirement; providing exception; restricting fair cash value of homestead for purposes of eligibility; prescribing definition of fair cash value pursuant to Section 8B of Article X of the Oklahoma Constitution; 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 Section 8C of Article X of the Constitution of the State of Oklahoma to read as follows:

Section 8C. ~~A.~~ Despite any provision to the contrary, beginning January 1, ~~2005~~ 2027, the fair cash value, as determined by law, on each homestead of an individual ~~head of household whose gross household income from all sources for the preceding calendar~~

1 ~~year did not exceed an amount as provided in subsection B of this~~  
2 ~~section, and which individual~~ head of household who is sixty-five  
3 (65) years of age or older who has occupied the property for a  
4 period of at least seven (7) years prior to the first January 1 date  
5 following the year during which the person attains the age of sixty-  
6 five (65) years, shall not exceed the fair cash value placed upon  
7 the property during the first year in which the individual head of  
8 household was sixty-five (65) years of age or older ~~and had gross~~  
9 ~~household income from all sources which did not exceed an amount as~~  
10 ~~provided in subsection B of this section.~~ For purposes of this  
11 section, absence from the homestead for a period not to exceed three  
12 hundred sixty-five (365) days during any seven-year period shall not  
13 disqualify the owner from eligibility. The provisions of this  
14 section shall only be applicable to a homestead with a fair cash  
15 value of Seven Hundred Thousand Dollars (\$700,000.00) or less. For  
16 purposes of this section, the fair cash value shall be determined in  
17 the same manner as provided by Section 8B of Article X of the  
18 Oklahoma Constitution. Subject to the limitations of this section,  
19 the fair cash value shall not exceed such amount as long as the  
20 individual head of household who is sixty-five (65) years of age or  
21 older owns and occupies the property ~~and as long as the gross~~  
22 ~~household income from all sources does not exceed an amount as~~  
23 ~~provided in subsection B of this section.~~ If any improvements are  
24 made to the property, the fair cash value of the improvements shall

1 be assessed in accordance with law by the county assessor and added  
2 to the assessed value of the property. Once the fair cash value of  
3 the improvements has been added to the fair cash value of the  
4 property, the total fair cash value shall not exceed the revised  
5 valuation of the property so long as the individual head of  
6 household who is sixty-five (65) years of age or older owns and  
7 occupies the property ~~and so long as the gross household income from~~  
8 ~~all sources does not exceed an amount as provided in subsection B of~~  
9 ~~this section.~~ For any individual head of household who is sixty-  
10 five (65) years of age or older prior to January 1, 1997, and has  
11 gross household income from all sources of Twenty-five Thousand  
12 Dollars (\$25,000.00) or less in calendar year 1996, the fair cash  
13 value of the real property shall be the fair cash value placed upon  
14 the property on January 1, 1997. If the individual head of  
15 household ceases to own and occupy the property ~~or if the gross~~  
16 ~~household income from all sources exceeds an amount as provided in~~  
17 ~~subsection B of this section,~~ the fair cash value of the property  
18 shall be determined as if the provisions of Section 8 of Article X  
19 of the Constitution of the State of Oklahoma or any other provisions  
20 relating to a limitation on the fair cash value of locally assessed  
21 real property had been in effect during the time the property was  
22 valued pursuant to the provisions of this section.

23 ~~B. The income threshold for the gross household income from all~~  
24 ~~sources for an individual head of household under this section shall~~

1 ~~not exceed the amount determined by the United States Department of~~  
2 ~~Housing and Urban Development to be the estimated median income for~~  
3 ~~the preceding year for the county or metropolitan statistical area~~  
4 ~~which includes such county. The Oklahoma Tax Commission shall~~  
5 ~~provide such information to each county assessor each year as soon~~  
6 ~~as such information becomes available.~~

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

10 BALLOT TITLE

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

12 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

13 This measure amends Section 8C of Article 10 of the Oklahoma  
14 Constitution. Increases in fair cash value of homesteads are  
15 limited for individual heads of household age sixty-five (65) or  
16 older. The increase cannot exceed the fair cash value of the  
17 property during the first year in which the owner was sixty-five  
18 (65) years of age or older. This limit applies if the  
19 individual head of household meets both the age requirement and  
20 an income limit determined by the United States Department of  
21 Housing and Urban Development. This measure would eliminate the  
22 income limit requirement. The age limit would not change. The  
23 person would be required to have occupied the homestead for  
24 seven (7) years. A person could be away from the homestead for

1 a period not to exceed three hundred sixty-five (365) days in a  
2 seven-year period and still qualify. The limit on increases in  
3 fair cash value of homestead property would only apply if the  
4 fair cash value of the homestead is Seven Hundred Thousand  
5 Dollars (\$700,000.00) or less. This value would be determined  
6 the same way as it is determined for all other purposes in the  
7 property tax system.

8 SHALL THE PROPOSAL BE APPROVED?

9 FOR THE PROPOSAL — YES \_\_\_\_\_

10 AGAINST THE PROPOSAL — NO \_\_\_\_\_

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

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17 60-2-14729 AO 01/10/26  
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