STATE TAXPAYERS ASSOCIATION

NOW ORGANIZING TO

MAKE OKLAHOMA SAFE FOR TAXPAYERS

GOVERNING COMMITTEE

PRESIDENT
M. E. WILLIAMS, McALESTER
1ST VICE-PRESIDENT
F. L. BOYNTON, KINGFISHER
SECRETARY
CAMPBELL RUSSELL, OKLAHOMA CITY

(The above and one Vice President elected by each associate county organization, constitute the Governing Committee or Board of Directors.)

BRISTOL HOTEL

Oklahoma City, Oklahoma

OUR IMMEDIATE PROGRAM

Equitably apportion necessary taxes.

Protection for all from illegal tax.

Annual Serial Bonds Only — stop the sinking-fund rat hole.

Effective safeguards against the funding-bond menace.

Let's have every county in line. Acting together, we can obtain full value for our tax dollars.

October 12th, 1925.

Col. R. A. Sneed,
Secretary of State,
State Capitol.

Dear Sir:

I hand you herewith copies of Initiative Petition No. 92, State Question No. 141: Same being,

> "An act forbidding the levying of any tax not specifically authorized by law and providing the procedure whereby such illegal levies may be voided, set aside and the tax rolls corrected; also fixing a time limit after which certain levies shall be incontestable. Also providing that any tax levy adjudged unconstitutional shall be void as to all taxpayers, and refunded if undistributed. Warrants drawn against an appropriation, the levy for which is being contested, to be legal only for fixed expense of government necessarily incurred."

I ask that same be filed as provided in Section No. 6631, Compiled Oklahoma Statutes, 1921.

Proposed Ballot Title for the measure is also attached hereto.

Yours truly,

Campbell Russell
1434 N. E. 8th St
Oklahoma City
Okla.

State Question No. 141 Initiative Petition N. 92

WARNING

"It is a felony for any one to sign an initiative or referendum petition with any name other than his own, or knowingly to sign his name more than once for the measure, or to sign such petition when he is not a legal voter."

INITIATIVE PETITION

TO THE HONORABLE M. E. TRAPP,

Governor of the State of Oklahoma:

We, the undersigned citizens and legal voters of the State of Oklahoma, respectfully order that the following proposed law shall be submitted to the legal voters of the State of Oklahoma for their approval or rejection, at the next election held throughout the State, and each for himself says: I have personally signed this petition, and I am a legal voter of the State of Oklahoma; my residence and postoffice address are correctly written after my name. The time for filing this petition expires January 10, 1926. The question we herewith submit to our fellow voters is: "Shall the following proposed law be adopted?"

AN ACT FORBIDDING THE LEVYING OF ANY TAX NOT SPECIFICALLY AUTHORIZED BY LAW AND PROVIDING THE PROCEDURE WHEREBY SUCH ILLEGAL LEVIES MAY BE VOIDED, SET ASIDE AND THE TAX ROLLS CORRECTED; ALSO FIXING A TIME LIMIT AFTER WHICH CERTAIN LEVIES SHALL BE INCONTESTABLE. ALSO PROVIDING THAT ANY UNCONSTITUTIONAL TAX LEVY SHALL BE VOID AS TO ALL TAXPAYERS AND REFUNDED IF UNDISTRIBUTED. WARRANTS DRAWN AGAINST AN APPROPRIATION, THE LEVY FOR WHICH IS BEING CONTESTED, TO BE LEGAL ONLY FOR FIXED EXPENSE OF GOVERNMENT, NECESSARILY INCURRED.

Be It Enacted by the People of the State of Oklahoma:

SECTION 1. No tax-assessing officer, board or commission in this State, or in any county, municipality or other political subdivision thereof shall levy or assess any tax against any property in this state, whether real, personal or mixed, except as specifically authorized by law; and any such attempted levy shall be illegal and voidable as hereinafter provided, to the extent that the same exceeds the rate authorized by law to be levied for such purpose or purposes and necessary to meet the needs for which such levy is authorized to be made.

SECTION 2. When the county excise boards of the several counties in this State shall have made their levies for taxation for the ensuing year for county, city, school district and all other purposes for which they are authorized to make levies, and shall have determined and fixed the rate of taxation for all of the various purposes for which taxes are authorized to be levied and assessed, each of said boards shall thereupon make a written certificate certifying the amount of said levies so made, the total rate in such county and in each subdivision thereof, including municipalities, townships and school districts, the subdivisions of said total showing the specific levy for each separate purpose and for each separate fund, as now provided by law, which shall be certified by the members of said board, and filed with the County Assessor in such county. Likewise, the State Equalization Board, upon the making of a levy by it for state purposes, shall make a similar certificate showing the levy made by it, and all the various purposes for which said levy was made, and the amount levied for each purpose, and cause the same to be filed and spread of record in its office. Each and all of said certificates shall be public records and at all times open to the inspection of any person desiring to see the same. Upon the filing of any such certificate, the Board of Equalization or Excise Board making such levy shall forthwith give notice by publication that such certificate has been filed and is a matter of record and the place at which the same may be found for public inspection, and said notice shall be published in one issue of a newspaper of general circulation published in the county in the case of the levy for county, municipal and school district purposes, and published in the city in which the capitol is located in the case of the levy for state purposes, and such Boards are hereby authorized to make appropriations to pay for such publications.

SECTION 3. At any time within thirty days after the date of the publication of said notice, any taxpayer who contends that such levy, or any portion thereof, so made upon his property, or any part thereof in this state, is in excess of the limitation prescribed by the Constitution or laws of this State for the purpose for which said tax was levied, or is in excess of the limitation prescribed by the Constitution and laws of this State to be levied upon the particular character of property to be taxed, or is for any other cause invalid, may institute an action of injunction in the proper district court of the State to enjoin the spreading upon the record of the illegal or excessive portion of said levy. As to levies made by the County Excise Boards, the County Assessor and County Treasurer of said county shall jointly be the defendants, and it shall be the duty of the County Attorney of the county to appear for them and represent the county in such action. As to levies made by the State Board of Equalization, the State Auditor shall be the defendant, and it shall be the duty of the Attorney General to appear for him and thus to represent the State in such action.

The defendants shall plead or answer within 10 days after service of summons in said cases, and the district court shall try the case within ten days thereafter, which trial may be had in chambers if the court be not then in session, and in any county in the judicial district, and upon a trial the court shall render judgment, adjudging and decreeing the said levy or portion thereof so attacked to be void or valid, as he may find the facts and the law to be. From such judgment an appeal may be taken to the Supreme Court of the State within ten days from the date of the rendition of the judgment and not thereafter, except for good cause shown the trial court may extend this time for a period not to exceed twenty days, and the Supreme Court shall determine the appeal at the earliest possible moment. If no appeal be taken the judgment of the district court shall be final.

Any levy not made in violation of the state or federal constitution, the validity of which is not contested within thirty days (30) as above provided, shall, after the expiration of the said thirty days be incontestable: Provided, that any tax contested by any taxpayer and adjudged by the court to be unconstitutional, shall, when not distributed, be refunded to any who have paid same, and shall not thereafter be collected.

SECTION 4. Upon any levy or part thereof being adjudged, or decreed to be invalid and the excess to be illegal, the court's decree shall specify what portion thereof is valid and what void; and thereupon it shall be the duty of the County Assessor or County Treasurer, in extending the taxes upon the records, to extend only the valid portion thereof and to omit the invalid portion, not only with respect to the plaintiff in said action, but also with respect to all other taxpayers in the county or taxing district affected by said excessive or illegal tax.

SECTION 5. When any tax levy, or portion thereof, is contested as herein provided, warrants drawn against the appropriation for which such contested levy is made shall, during the pendency of such suit, be legal only when drawn for fixed expenses of government necessarily incurred.

THE END.

Oct. 12, 1925.

Hon. Geo. Short,
Attorney General,
B U I L D I N G.

Dear Sir:-

I am enclosing herein copy of Initiative Petition No. 92, State Question 141 with ballot title therefor for your approval and attention.

Yours truly,

UNA LEE ROBERTS
ASST. SECRETARY OF STATE

JD.

THE OFFICE OF
THE ATTORNEY GENERAL
OF THE
STATE OF OKLAHOMA
OKLAHOMA CITY

GEORGE F. SHORT

October 14, 1925. FH-GEB.

Hon. R. A. Sneed,
Secretary of State,
B U I L D I N G.

Dear Sir:

The Attorney General is in receipt of a letter from Mr. Campbell Russell, 1434 W. 39th Street, Oklahoma City, Oklahoma, in which he enclosed copies in duplicate of State Question No. 141, Initiative Petition No. 92, and a copy of a proposed Ballot Title for said question and petition, said ballot title being in words and figures as follows, to-wit:

"Proposed Ballot Title for State Question No. 141, Initiative Petition No. 92.

Provides authority and procedure for testing any tax levy and striking the illegal portion, if any, before the same is spread of record. Constitutional tax levies, not contested within thirty days, to be thereafter incontestable. Warrants drawn against any appropriation, the levy for which is being contested, shall, during the pendency of such suit, be legal only when drawn for fixed expenses of government, necessarily incurred."

You are advised that the Attorney General has examined said enclosures to determine whether or not said proposed title is in legal form and in harmony with the law; and, from said examination, it is the opinion of the Attorney General that said proposed title is not in proper form.

Therefore, pursuant to the provisions of Section 6632, Compiled Oklahoma Statutes, 1921, the Attorney General has prepared a title for said State Question No. 141, Initiative Petition No. 92, which title, it is the opinion of the Attorney General, is

in legal form, in harmony with the law, and conforms to the law, said title being in words and figures as follows, to-wit:

> "Ballot Title for State Question No. 141, Initiative Petition No. 92
>
> Provides authority and procedure for testing any tax levy (claimed to be in excess of the rate authorized by law) and striking the illegal portion, if any, before same is spread of record. Constitutional tax levies, not contested within thirty days, to be thereafter incontestable. (Undistributed tax levies adjudged unconstitutional to be refunded, and not thereafter collected.) Warrants drawn against any appropriation, the levy for which is being contested, shall, during the pendency of such suit, be legal only when drawn for fixed expenses of government, necessarily incurred."

We are enclosing herewith a copy of the said State Question No. 141, Initiative Petition No. 92, and a copy of the said Proposed Ballot Title, which were attached to Mr. Russell's letter.

Kindly acknowledge receipt of this letter stating the date same was received by you.

Yours very truly,

FOR THE ATTORNEY GENERAL.

Fred Hansen
Assistant Attorney General.

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Oct. 14, 1925.

Hon. Geo. Short,
Attorney General,
B U I L D I N G.

Dear Sir:-

We are in receipt of your letter of Oct., 14th, with ballot title which your office has prepared for State Question No. 141, Initiative Petition No. 92, which you advised in the opinion of the Attorney General is in legal form, in harmony with the law, and conforms to the law. Such title being in words and figures as follows, to-wit:

"BALLOT TITLE FOR STATE QUESTION
No. 141, Initiative Petition No. 92.

Provides authority and procedure for testing any tax levy claimed to be in excess of the rate authorized by law and striking the illegal portion, if any, before same is spread of record, Constitutional tax levies, not contested within thirty days, to be thereafter incontestable. Undistributed tax levies adjudged unconstitutional to be refunded, and not thereafter collected. Warrants drawn against any appropriation, the levy for which is being contested, shall during the pendency of such suit be legal only when drawn for fixed expenses of government, necessarily incurred".

This is in compliance with Section 6632, Compiled Oklahoma Statutes, 1921.

Thanking you for your courtesy in the matter, I am,

Yours truly,

UNA LEE ROBERTS
ASST. SECRETARY OF STATE.

ULR.JD.

THE OFFICE OF
THE ATTORNEY GENERAL
OF THE
STATE OF OKLAHOMA
OKLAHOMA CITY

GEORGE F. SHORT

October 15, 1925 FH:CG

Honorable R. A. Sneed
Secretary of State
B U I L D I N G

Dear sir:

Attention: Una Lee Roberts

The Attorney General is in receipt of your letter dated October 12, 1925, in which you ask his opinion relating to the form of the ballot title submitted to your office in connection with the State Question 141, Initiative Petition No. 92.

In reply you are advised that on this date, pursuant to Section 6632, Complied Oklahoma Statutes, 1921, the Attorney General rendered you an opinion covering the question above submitted.

Yours very truly,

FOR THE ATTORNEY GENERAL

Fred Hansen
Assistant Attorney General

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Dict.10-14-25

Oct. 19, 1925.

Hon. W. C. McAlester,
Secretary of State, Election Board,
Oklahoma City, Oklahoma.

Dear Sir:-

I, R. A. Sneed, the undersigned Secretary of State of the State of Oklahoma, do hereby certify that on the 12th day of October, A. D. 1925, there was filed in the office of the Secretary of State of the State of Oklahoma, Initiative Petition No. 92, State Question No. 141.

I FURTHER CERTIFY that after having transmitted in accordance with Section 6632, Oklahoma Compiled Statutes, 1921 ballot title covering this petition to the Attorney General, of the State of Oklahoma, I have his letter of October 14th, 1925, submitting a corrected ballot title, and in accordance with the above named section which provides that

> "within five days after the receipt of the notice of approval by the Attorney General, or a revised or amended title from him, the Secretary of State shall transmit to the Secretary of the State Election Board, an attested copy of the pending proposition including such approved title",-

I NOW FURTHER CERTIFY that a true and correct copy of Initiative Petition No. 92, State Question No. 141 is hereto attached; also attached hereto is corrected ballot title therefor, as duly filed in the office of the Secretary of State and approved by the Attorney General.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Oklahoma to be hereto attached, this the 19th day of October, A. D. 1925.

Secretary of State.

Received 10-19-25
State Election Board

STATE OF OKLAHOMA)
) SS.
OFFICE OF THE GOVERNOR)

P R O C L A M A T I O N

WHEREAS, on February 17, 1926, the Honorable R.A. Snead, Secretary of State of the State of Oklahoma, notified me, the undersigned Governor of the State of Oklahoma, in writing, that he, as Secretary of State, had accepted Initiative Petition No. 92, State Question No. 141, and that the title of said Initiative Petition and State Question had been decided upon as required by law, and

WHEREAS, it is now my duty as Governor of the State of Oklahoma to issue a proclamation setting forth the substance of said measure and the date of the referendum vote thereon,

NOW, THEREFORE, I, M.E. Trapp, Governor of the State of Oklahoma, by virtue of the authority in me vested as such a Governor, do hereby proclaim that the substance of said measure is as follows:

"SECTION 1. No tax-assessing officer, board or commission in this state, or in any county, municipality or other political subdivision thereof shall levy or assess any tax against any property in this state, whether real, personal or mixed, except as specifically authorized by law; and any such attempted levy shall be illegal and voidable as hereinafter provided, to the extent that the same exceeds the rate authorized by law to be levied for such purpose or purposes and necessary to meet the needs for which such levy is authorized to be made.

SECTION 2. When the county excise boards of the several counties in this State shall have made their levies for taxation for the ensuing year for county, city, school district and all other purposes for which they are authorized to make levies, and shall have determined and fixed the rate of taxation for all of the various purposes for which taxes are authorized to be levied and assessed, each of said boards shall thereupon make a written certificate certifying the amount of said levies so made, the total rate in such county and in each subdivision thereof, including municipalities, townships and school districts, the subdivisions of said total showing the specific levy for each separate purpose and for each separate fund, as now provided by law, which shall be certified by the members of said board, and filed with the County Assessor in such county. Likewise, the State Equalization Board, upon the making of a levy by it for state purposes, shall make a similar certificate showing the levy made by it, and all the various purposes for which said levy was made, and the amount levied for each purpose, and cause the same to be filed and spread of record in its office. Each and all of said certificates shall be public records and at all times

times open to the inspection of any person desiring to see the same. Upon the filing of any such certificate, the Board of Equalization or Excise Board making such levy shall forthwith give notice by publication that such certificate has been filed and is a matter of record and the place at which the same may be found for public inspection, and said notice shall be published in one issue of a newspaper of general circulation published in the county in the case of the levy for county, municipal and school district purposes, and published in the city in which the capitol is located in the case of the levy for state purposes, and such Boards are hereby authorized to make appropriations to pay for such publications.

SECTION 3. At any time within thirty days after the date of the publication of said notice, any taxpayer who contend that such levy, or any portion thereof, so made upon his property, or any part thereof in this state, is in excess of the limitation prescribed by the Constitution or laws of this state for the purpose, for which said tax was levied, or is in excess of the limitation prescribed by the Constitution and laws of this state to be levied upon the particular character of property to be taxed, or is for any other cause invalid, may institute an action of injunction in the proper district court of the state to enjoin the spreading upon the record of the illegal or excessive portion of said levy. As to levies made by the County Excise Boards, the County Assessor and County Treasurer of said county shall jointly be the defendants, and it shall be the duty of the County Attorney of the county to appear for them and represent the county in such action. As to levies made by the State Board of Equalization, the state Auditor shall be the defendant, and it shall be the duty of the Attorney General to appear for him and thus to represent the state in such action.

The Defendants shall plead or answer within 10 days after service of summons in said cases, and the district court shall try the case within ten days thereafter, which trial may be had in chambers if the court be not then in session, and in any county in the judicial district, and upon a trial the court shall render judgment, adjudging and decreeing the said levy or portion thereof so attacked to be void or valid, as he may find the facts and the law to be. From such judgment an appeal may be taken to the Supreme Court of the State within ten days from the date of the rendition of the judgment and not thereafter, except for good cause shown the trial court may extend the time for a period not to exceed twenty days, and the Supreme Court shall determine the appeal at the earliest possible moment. If no appeal be taken the judgment of the district court shall be final.

Any levy not made in violation of the state or federal constitution, the validity of which is not contested within thirty days (30) as above provided, shall, after the expiration of the said thirty days be incontestable; Provided, that any tax contested by any taxpayer and adjudged by the court to be unconstitutional, shall, when not distributed, be refunded to any who have paid same, and shall not thereafter be collected.

SECTION 4. Upon any levy or part thereof being adjudged, or decreed to be invalid and the excess to be illegal, the court's decree shall specify what portion thereof is valid and what void; and thereupon it shall be the duty of the County Assessor or County Treasurer, in extending the taxes upon the records, to extend only the valid portion thereof and to omit the invalid portion, not only with respect to the plaintiff in said action, but also with respect to all other taxpayers in the county or taxing district affected by said excessive or illegal tax.

SECTION 5. When any tax levy, or portion thereof is contested as herein provided, warrants drawn against the appropriation for which such contested levy is made shall, during the pendency of such suit, be legal only when drawn for fixed expenses of government necessarily incurred."

And August 3rd, 1926, same being the day set by law for the next regular biennial primary election to be held in and throughout the State of Oklahoma, is hereby designated and set as the date upon which the above measure shall be submitted to the qualified electors of the State of Oklahoma for their approval or rejection, and the regular electional officials, whose duty it is to hold and conduct said primary election, are hereby authorized and instructed to hold and conduct said election on said Initiative Petition No. 92, same being State Question No. 141, on said date.

M.E. Trapp

GOVERNOR OF THE STATE OF OKLAHOMA.

(SEAL)

ATTEST:

R.A. SNEED
Secretary of State.

By Una Lee Roberts
Assistant Secretary of State.

(GREAT SEAL)