

CAMPBELL RUSSELL

Citizen

ALL RIGHTS RESERVED

Oklahoma City, Oklahoma

April 16, 1927

Hon. Graves Leeper,
Secretary of State.

Dear Sir:

We present herewith for filing,
as by law provided, an original copy of
State Question No. 152, Initiative Petition
No. 100, together with copies of proposed
Ballot Title therefor.

Respectfully submitted

James H. Berry
Campbell Russell

Citizens of Oklahoma and
qualified electors therein

C-26-29

State Question No. 152

Initiative Petition No. 100

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."

[20 NAMES ONLY ALLOWED ON A PETITION OF THIS NATURE.]

INITIATIVE PETITION

TO THE HONORABLE HENRY S. JOHNSTON,

Governor of the State of Oklahoma:

We, the undersigned citizens and legal voters of the State of Oklahoma, respectfully order that the following proposed Act shall be substituted to the legal voters in the next election held throughout the State, and each for himself says: I have personally signed this petition; 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, July 15, 1927. The question we herewith submit to our fellow voters is: "Shall the following Proposed Act be adopted?"

AN ACT PROVIDING A METHOD OF CONTESTING ALLEGED ILLEGAL AD VALOREM TAX LEVIES; REQUIRING COPIES OF ALL APPROPRIATIONS AND LEVIES TO BE FILED WITH THE COUNTY CLERK AND STATE AUDITOR; FIXING THE TIME AND METHOD OF FILING PROTESTS; CREATING A COURT OF TAX REVIEW, CONFERRING JURISDICTION THEREON, PRESCRIBING PROCEDURE THEREFOR, MAKING THE STATE AUDITOR CLERK OF SAID COURT, PROVIDING A METHOD OF APPEAL THEREFROM TO THE SUPREME COURT; PROVIDING FOR CORRECTION OF APPROPRIATIONS, LEVIES AND TAX ROLLS; PROVIDING FOR REFUND OF ILLEGAL TAXES THAT MAY BE COLLECTED; LIMITING THE CONTRACTING OF DEBTS AND ISSUING OF WARRANTS PENDING DETERMINATION OF LEGALITY OF TAX LEVIES AND REPEALING ALL ACTS AND PARTS OF ACTS IN CONFLICT HEREWITH.

Be it Enacted By the People of the State of Oklahoma:

Section 1. After the officers of the several municipal subdivisions of the State, constituting the budget making bodies of such Subdivisions, including counties, cities, towns, school districts and townships, shall have made and filed their budgets as required by existing laws with the County Clerks, and after advertisement as now required by law, the Excise Boards shall meet on the last Saturday in July and from time to time thereafter until the State Board of Equalization shall have reported the valuation of Public Service Corporations and utilities, together with the equalized valuation of all other property, to the county, and shall then proceed to pass on appropriations and make levies for all such municipal subdivisions as now provided by law, and shall file a copy of all budgets with the levies made thereon, with the State Auditor, and one copy with the County Clerks of the respective counties, and the County Clerk shall immediately thereafter publish notice for one time, in some newspaper of general circulation in the county, that such budgets and levies are on file for the inspection of any citizen.

Within three days after the filing of any such budgets and levies with the State Auditor he shall give notice by mail of the fact and date of such filing with him to any taxpayer who shall have filed written request therefor.

Section 2. Taxpayers of the State shall have the right at all times, to examine the budgets and levies on file with the respective County Clerks of the State and with the State Auditor, for the purpose of checking same for illegalities in the levies made, and any taxpayer may, at any time within forty days from the date of filing with the State Auditor as above provided for, file a protest in writing together with three copies thereof, with the State Auditor against any alleged illegality of any levy and the State Auditor shall thereupon transmit by registered mail one copy of each to the County Clerk, the County Attorney and County Treasurer of the County affected thereby, or said protest with the same number of copies may be filed with the County Clerk in which event the County Clerk shall transmit one copy of each to the State Auditor and to the County Attorney and County Treasurer of the County affected thereby and such filing shall have the same force and effect as though filed with the State Auditor. The said protest shall specify the said alleged illegal levy and the grounds upon which said alleged illegalities are based. Any protest filed by any tax payer as herein provided shall inure to the benefit of all taxpayers. If no protest is filed by any taxpayer as to the levy of any county or municipal subdivision thereof within said forty day period all appropriations and levies of said county and municipal subdivisions thereof not protested, shall be deemed to be legal, and all proceedings for refunds or suits for refunds or recovery of taxes or to contest the validity thereof in any manner shall

be barred.

The Excise Board may reconvene at any time within sixty days after the filing of the budgets and levies with the State Auditor and reduce any protested budgets and levies which the Excise Board deems to be illegal.

Section 3. There is hereby created a Court of Tax Review, which shall consist of three District Judges, who shall be designated by the Governor. The Court shall meet at the State Capitol on the first Monday in October of each year and proceed to hear all protests which shall have been filed for at least five days prior thereto, and shall reconvene on the first Monday of each month thereafter until all protests have been heard and determined by it. The said Judges shall be paid their traveling and living expenses while acting as members of said Court, out of the funds now provided by law for payment of District Judges' expenses when holding court outside the counties of their residence. The State Auditor shall act as Clerk of said Court.

Section 4. Said Court shall have the power and it shall be its duty to hear and determine all protests filed under this act, and it shall have the power to administer oaths, compel the attendance of witnesses and production of evidence, including any public record from any County in the State upon the hearing of such protests. Said Court shall proceed to hear and determine all said protests as speedily as practicable, and, so far as practicable, shall hear all protests for any County on the same date, providing that continuances may be granted as to any protestant or any County upon good cause shown.

Section 5. A majority of said Court shall hear and determine all protests submitted to it and its decision shall be in writing and filed with the State Auditor whose duty it shall be, if no appeal be taken as hereinafter provided, to transmit a copy of such decision to the County Clerk, County Assessor, and County Treasurer, and to the protestant or his attorney of record, and it shall thereupon be the duty of the County Clerk to correct the appropriations accordingly, and the duty of the County Assessor to so correct the tax rolls if the same have not been turned over to the County Treasurer. The County Attorney, assisted by the Attorney General at the request of the County Attorney, shall represent his County and the municipal subdivisions thereof at the hearing of any protest before said Court of Tax Review, and each County shall pay all necessary expenses of its County Attorney in attending any such hearings. No pleadings by the County shall be required and the cause shall be deemed at issue upon the filing of such protest.

Section 6. Either the protestant or the County may appeal from the final decision of the Court to the Supreme Court of the State, and it shall be sufficient to perfect such appeal if the appellant shall, within ten days after the filing of such decision of the Court with the State Auditor, cause to be filed with the State Auditor a statement in writing that appellant does appeal. If no appeal be taken, the decision of the Court shall be final.

Section 7. The Court shall cause the evidence adduced at any time and all hearings to be taken and preserved, and upon an appeal being taken in any case to the Supreme Court, a transcript consisting of the protest, the evidence adduced at the hearing, the decision of the Court and the statement of appeal, shall, as soon as possible after the filing of such statement of appeal, be filed by the State Auditor with the Clerk of the Supreme Court, provided, however, that any failure of the State Auditor to file such transcript with the Clerk of the Supreme Court shall not operate to defeat the appeal, but, in such event, it shall be the duty of the Supreme Court to require the State Auditor to file such transcript. The State Auditor shall immediately give written notice by mail to the attorney of record for the protestant and to the County Attorney of the fact and date of the filing by him of the transcript on appeal with the Clerk of the Supreme Court. Within ten days after the filing of such transcript on appeal the party appealing shall file in said cause with the Clerk of the Supreme Court a petition in error, which together with said transcript shall constitute the record on appeal. The appeal shall be docketed and determined without cost to either party and the Supreme Court shall, as soon as practicable, set the case for hearing after briefs have been filed under the rules and orders of the Court.

Section 8. After the decision of the Supreme Court in any case becomes final, the Clerk of said Court shall issue and transmit a proper mandate to the State Auditor, who shall thereupon transmit certified copies thereof to the County Clerk, County Treasurer and the attorney of record for the protestant, and the County Clerk shall thereupon immediately correct the appropriations in accordance with said mandate and as herein provided in cases where no appeal is taken.

Section 9. The filing of a protest as herein provided shall not prevent the spreading of record and the collection of any levy made by the Excise Board, but if any protest be filed as herein provided and any taxes shall be paid pending the hearing and determination of said protest, or pending the decision of the Supreme Court, all that part of the levy alleged in said protest to be illegal shall be retained by the County Treasurer in a separate fund until the legality of said levy has been determined, and all taxes paid by any taxpayer in excess of the amount finally determined to be legal shall be refunded by the County Treasurer on such fund pending together with such interest thereon as may have been received by the County Treasurer to the taxpayer final determination of the illegality of such levy, upon verified claim filed with the County Clerk at any time within six months after such final determination.

It shall be the duty of the County Clerk within thirty days from the final determination of the illegality of any levy to notify all taxpayers by publication in one issue of a newspaper of general circulation in the County that refund will be made of excess tax collected.

If no demand is made for refund within said period of six months, said taxes so collected and held shall be distributed to the fund or funds for which they were levied and collected and credited as a surplus therein for the next succeeding fiscal year.

Section 10. Nothing herein shall be construed to affect the time for payment and collection of taxes as now provided by law.

Section 11. Pending the expiration of the time within which protests may be filed with the State Auditor no warrant shall be issued or debt contracted by any municipality for any purpose except as provided hereinafter.

COUNTIES: For salaries and compensation of each officer and all regular deputies and employes thereunder, for office supplies, blank books, stationery and printing, for postage, telephone and telegraph, for light, fuel and water, for rent, for support, maintenance and transportation of poor and insane, for jurors, witnesses for each Court of record, for bailiffs and transcripts for each Court of record, for fees of justices of the peace and constables, for each item of Court expense as may be necessary and authorized by law, for election expenses, including salaries per diem, for aid to County Normal Institute, for insurance on County property, for annual audits and examination of fiscal affairs of the County, for the separate schools of the County, if any, insofar as the salaries of teachers, and all other maintenance expense in each district is concerned; and in such amounts as may be necessary to provide accommodations, facilities and school term in the separate schools, if any, in each district in the County equal to the accommodations, facilities and school term provided for the other regular public schools in the same district, for County high school, if any, insofar as the salaries of teachers and other necessary maintenance expense is concerned, and for aid to the common schools of the County.

CITIES AND TOWNS: For salaries and compensation of each officer and all regular deputies, employes thereunder; for office supplies, blank books, stationery and printing; for postage, telephone and telegraph; for express, freight and drayage; for light, fuel and water; for rent; for charities and aid to the poor and for maintenance and for insurance.

TOWNSHIPS: For salaries and compensation of officers; for office supplies, blank books, stationery and printing; and for compensation of supervisors.

SCHOOL DISTRICTS: For salaries and compensation of officers and clerical employes; for salaries and compensation of teachers; for office supplies, blank books, stationery and printing; for light, fuel and water; for library and school apparatus; for maintenance of buildings and grounds including salaries of janitors and caretakers.

And further provided, that pending the final determination of any protested levy no warrant shall be issued or debt contracted against any contested portion of any fund, except for the purposes hereinbefore provided.

Section 12. All Acts and parts of Acts in conflict herewith are hereby repealed.

—THE END.

PROPOSED BALLOT TITLE FOR STATE QUESTION NO. 152

INITIATIVE PETITION NO. 100

All tax levies filed with State Auditor and with County Clerks open to inspection. Notice published in each county. Notice mailed to taxpayer on written request.

Protest against tax levies may be filed with State Auditor or with County Clerk.

Excise Board may reduce levy, otherwise case to be heard by court of Tax Reviews composed of three District Judges who meet at State Capitol first Monday in October and of each month thereafter until all cases are determined.

Procedure for prompt appeal without cost. All taxpayers entitled to benefits of decision.

Warrants issued during the proceedings limited to fixed expenses.

April 16, 1927.

Hon. Edwin Dabney,
Attorney General,
B U L L E T I N G.

Dear Sir:-

I am enclosing herein ballot title and
initiative petition for State Question No. 152,
Initiative Petition No. 100, for your approval.

Yours truly,

J. J.

W. G. C. STATE



EDWIN DABNEY

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

FH:Rp

April 19th, 1927.

Secretary of State,
B u i l d i n g.

Attention - Una Lee Roberts.

Dear Sir:

The Attorney General is in receipt of your letter of April 16th, 1927, to which you attached a copy of State Question No. 152, Initiative Petition No. 100 and a proposed ballot title for said measure. You ask this office to pass upon the sufficiency of the title as required by Section 6632, C. O. S., 1921.

In reply you are advised that after examination of said ballot title the Attorney General is of the opinion that the same does not "contain the gist of the proposition without any argument or statement either for or against such measure", as required by said section. Therefore, in conformity with the provisions of said section, the Attorney General is enclosing herewith a proposed ballot title for said measure, which he is of the opinion is in legal form and in harmony with the law. Said proposed ballot title is as follows:

PROPOSED BALLOT TITLE FOR STATE QUESTION NO.152.
INITIATIVE PETITION NO.100.

All tax levies filed with State Auditor* and with County Clerks open to inspection. Notice published in each county. Notice mailed to taxpayer on written request.

Protest against levies must be filed with said officers in designated time, otherwise incontestable.

Excise Board may reduce levy, otherwise case heard by court of Tax Reviews composed of three District Judges who meet at State Capitol first Monday in October and of each month thereafter until all cases are determined.

Procedure for prompt appeal without cost. All taxpayers entitled to benefits of decision.

Secretary of State.

April 19th, 1927.

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Warrants issued during the proceedings limited
to fixed expenses.

We are retaining said enclosures for our files.

Very truly yours

FOR THE ATTORNEY GENERAL.


Fred Hansen,
Assistant Attorney General.

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July 26, 1927.

To His Excellency,
Hon. Henry S. Johnston,
Governor of the State of Oklahoma,
Building.

I, Graves Leeper, the undersigned Secretary of State of the State of Oklahoma, do hereby certify that, on the 16th day of April, 1927, there was filed in the office of the Secretary of State of the State of Oklahoma, Initiative Petition No. 100, State Question No. 152.

I further certify that after said Initiative Petition No. 100, State Question No. 152 was filed, I caused due and legal notice of the filing thereof to be published as required by law, and thereafter I found that said petition was in all things sufficient and in compliance with the Constitution and laws of the State of Oklahoma, relating to such proceedings.

I further certify that I found 31,234 legal signers on said petition and that the same constituted more than eight (8) per cent of the legal voters, voting at the last general election held in the state of Oklahoma and that the same was, therefore, sufficient.

I further certify that a true and correct copy of ballot title of State Question No. 152, Initiative Petition No. 100 is attached, ~~and~~ duly filed in the office of the Secretary of State and approved by the Attorney General.

I further certify that there is also attached, a true and correct copy of the initiated bill.

In witness whereof, I have hereunto set my hand and caused the Great Seal to be attached, this 26th day of July, 1927.

Secretary of State

Asst. Secretary of State,

Received 7-26-27
Henry S. Johnston
Mrs. Geo. W. Gray
[Signature]