Resolution

ENROLLED HOUSE JOINT RESOLUTION NO. 1005

BY: BRISCOE, TOWNSEND, BERNARD, BOREN, COX, PAYNE, STRATTON, WICKERSHAM, ROBINSON, HUDDLESTON, GOODEN, PIERCE, WHORTON and WAYLAND of the House

and

CROW, GRAVES, GARRISON, McSPADDEN, DAHL, BOECHER, STIFE and MARTIN of the Senate

A JOINT RESOLUTION DIRECTING THE SECRETARY OF STATE TO REFER TO THE PEOPLE FOR THEIR APPROVAL OR REJECTION A PROPOSED AMENDMENT OF SECTION 8 OF ARTICLE X OF THE CONSTITUTION OF THE STATE OF OKLAHOMA RELATING TO VALUATION OF PROPERTY FOR TAXATION; PROVIDING LIMIT ON ASSESSMENT OF REAL PROPERTY; PROVIDING FOR ASSESSMENT UPON VALUE AND USE CLASSIFICATION; ALLOWING A CERTAIN EXCEPTION TO REASSESSMENT; PRESCRIBING CERTAIN DUTIES OF THE LEGISLATURE; AND PROVIDING A BALLOT TITLE.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE 2ND SESSION OF THE 33RD 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 8 of Article X of the Constitution of the State of Oklahoma, to read as follows:

§ 8. All property which may be taxed ad valorem shall be assessed for taxation at its fair cash value, estimated at the price it would bring at a fair voluntary sale, except real property and tangible personal property shall not be assessed for taxation at more than thirty-five percent (35%) of its fair cash value, estimated at the price it would bring at a fair voluntary sale. Provided, however, that no real property shall be assessed for ad valorem taxation at a value greater than thirty-five percent (35%) of its fair cash value for the highest and best use for which such
property was actually used, or was previously classified for use, during the calendar year next preceding the first day of January on which the assessment is made. Provided, further, that the transfer of property without a change in its use classification shall not require a reassessment based exclusively upon the sale value of such property. In connection with the foregoing, the Legislature shall be empowered to enact laws defining classifications of use for the purpose of applying standards to facilitate uniform assessment procedures in this state. Any officer or other person authorized to assess values or subjects for taxation, who shall commit any wilful error in the performance of his duty, shall be deemed guilty of malfeasance, and upon conviction thereof shall forfeit his office and be otherwise punished as may be provided by law.

SECTION 2. The ballot title for the proposed 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:

Shall a Constitutional Amendment

amending Section 8, Article X, Oklahoma Constitution, which relates to assessment of property for ad valorem taxation, to provide for assessment of real property at not more than thirty-five percent (35%) of its fair cash value for the highest and best use as actually used, or was previously classified for use, during the previous calendar year; provided that a transfer of property without a change in use shall not require a reassessment based exclusively upon the sale value; and directing the Legislature to define classifications of use be approved by the people? ______
SHALL THE PROPOSED AMENDMENT BE APPROVED?

☑ YES
☐ NO

SECTION 3. The Chief Clerk of the House of Representatives shall, immediately after the effective date of this Resolution, prepare and file one copy thereof, including said ballot title, with the Secretary of State and one copy with the Attorney General.
ENR. H. J. R. NO. 1005

Passed the House of Representatives the 22nd day of March, 1972.

Speaker of the House of Representatives.

Passed the Senate the 29th day of February, 1972.

Acting President of the Senate.

OFFICE OF THE SECRETARY OF STATE,

Received by the Secretary of State this 28th day of March, 1972, at 2:30 o'clock P.M.

By:

John Roger

33-2-1104 H 106
March 31, 1972

The Honorable John Rogers
Secretary of State
State Capitol Building
Oklahoma City, Oklahoma 73105

Dear Mr. Rogers:

You are hereby notified that pursuant to the discretion and duty lodged in and imposed upon the Attorney General by 34 O.S. 1971, §9, he has examined the proposed Ballot Title for Enrolled House Joint Resolution No. 1005, of the Second Regular Session of the 33rd Oklahoma Legislature, which, together with a copy of said resolution, was delivered to him on March 28, 1972, and from said examination finds that the submitted Ballot Title is not in legal form and harmony with the law and does not accurately and fully reflect the gist of said proposal. Therefore, the following amended Ballot Title is submitted for Enrolled House Joint Resolution No. 1005 to read, as follows:

**BALLOT TITLE**

Legislative Referendum Petition ______  State Question No. ___

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

Shall a constitutional amendment:

amending Section 8, Article X, Oklahoma Constitution, which relates to assessment of property for ad valorem taxation, to provide for assessment of real property at not more than thirty-five percent (35%) of its fair cash value for the
highest and best use as actually used, or was previously classified for use, during the previous calendar year; provided that a transfer of property without a change in use shall not require a reassessment based exclusively upon the sale value; and directing the Legislature to enact laws defining classifications of use to facilitate uniform assessment procedures in this state be approved by the people?

☐ YES

☐ NO

SHALL THE PROPOSED AMENDMENT BE APPROVED?

Yours very truly,

FOR THE ATTORNEY GENERAL

MICHAEL D. TINNEY
ASSISTANT ATTORNEY GENERAL

MDT/b1