Definition of a Property Tax

Property taxes are authorized by the Oklahoma Constitution. Both the use of a property tax and the number of mills levied are described in Article 10 of the Oklahoma Constitution as an ad valorem tax. Thus, the terms “property tax” and “ad valorem tax” are used interchangeably in Oklahoma.

Ad valorem is a Latin phrase meaning “according to value.” This simply means the tax is levied as a certain percent of the property’s value. Real and personal property are taxed ad valorem. Real property is land and buildings. Personal property includes such items as household furnishings and appliances, business equipment, and business inventories. From this information, a definition for a property tax in Oklahoma is developed as follows:

Definition of property tax

A tax authorized by the Oklahoma Constitution under the term ad valorem tax; its tax rate is given in number of mills; and it is levied as a percentage of the taxable value of real and personal property. A mill is defined as one dollar of tax per thousand dollars of taxable value.

Review of the Property Taxation Process

Property taxation is carried out in three steps. First, the fair cash value of the property is determined. Oklahoma bases its property tax on how the property is used; therefore the fair cash value is the market value of the property in its current use. In this context, fair cash value and use value are synonymous.

Secondly, the property’s assessed value is found. Oklahoma is a fractional assessment state which means the assessed value is less than 100 percent of the property’s fair cash value. The assessed value is found by multiplying the property’s fair cash value times an assessment rate. Effective January 1, 1997, the Oklahoma Constitution limits the assessment rate on real property to a range of 11.0% to 13.5% and the assessment rate on personal property to a range of 10% to 15%. Unless increased by a vote of the people, each county’s assessment rate is that rate in effect during 1996. All 1996 assessment rates on locally assessed real and personal property are within the ranges specified above. (Public service properties, such as those owned by telephone, electric, interstate pipeline, and railroad companies, are different and are assessed at 22.85%.)

If the property owner is entitled to an exemption, then the dollar amount of the exemption is subtracted from the property’s assessed value to determine a net assessed value. The net assessed value becomes the property’s taxable value. If a property owner is not entitled to an exemption, then the assessed value is the property’s taxable value.

Lastly, the property tax bill is calculated by multiplying the property’s taxable value times a property tax rate. The tax rate is expressed in mills. One mill equals one-thousandth of a dollar. For example, a tax rate equal to 80 mills is the same as 8 cents per dollar of taxable value (80 mills/1,000 = $.08). If the taxable value were $5,000, then the tax bill would be found by multiplying $5,000 times $.08 per dollar of taxable value. The result is a $400 property tax bill ($5,000 x $.08 = $400.00).

Sometimes it is easier to think of the tax rate as $1 dollar of tax for every $1,000 of taxable value. In the above example, every 1000 units of taxable value would be multiplied by 80 mills. For example, $5,000 would result in 5 units of taxable value ($5,000÷1,000). The five units of taxable value times the tax rate of 80 mills would produce a tax bill equal to $400 (5 units of taxable value x 80 mills = $400). A $400 dollar tax bill results from either method.

Purpose of Property Taxation

Ad valorem taxation generates revenues to support public services and projects provided by the various units of local government. The amount of revenue generated from ad valorem taxation is based on the local government's taxable valuation and the number of mills levied for its use. Total net assessed valuation of a public entity is the taxable valuation of all the property subject to ad valorem taxation within a taxing jurisdiction. For a political subdivision, one mill would generate one dollar in revenue for every 1,000 dollars of total net assessed valuation. The terms “political subdivision,” “taxing jurisdiction,” or “public entity” apply to things such as a school district, city, county health department, or career technology center, to name a few.

Many of the central operations and services carried out by county government are financed by a county-wide ad valorem tax. These are referred to as general county government activities and the ad valorem taxes are placed in the county general fund. By contrast, other county government services, such as maintenance of county roads and bridges, are mainly supported by motor fuel taxes, which are collected by the state and distributed to the counties.

There are several ad valorem tax levies which generate revenues for a common school district's operating budget. A common school district is the local school district which is either classified as an independent school district if it offers grades kindergarten through twelfth grade, or a dependent school district if it only has grades kindergarten through eighth grade. Area career technology (vocational technical) school districts and emergency medical service districts are
other providers of local services which operate with revenues derived from ad valorem taxes.

Public indebtedness is incurred when counties, cities, towns and school districts finance the construction of new buildings, the renovation of existing buildings, and special projects by selling municipal bonds either as general obligation bonds or revenue bonds. Each year, revenue must be generated by the political subdivision to service the debt through annual deposits into a sinking fund to accumulate revenue to retire the bonds. These annual deposits are often raised by use of an ad valorem “sinking fund” mill levy.

**Definition: General Obligation Bond**

The interest and principal on the bonds are paid through an ad valorem tax levy or a special assessment. In other words, by a mill levy.

**Definition: Revenue Bond**

The interest and principal on the bonds are paid by the revenue earned from the project. An example is a public utility like a municipal water system. Water sold to customers pays for the cost of building the system. Another example is a county sales tax that is ear-marked to pay for a new county jail or courthouse. The sales tax revenue services the bond payments.

General obligation bonds (GO) are backed by the full ad valorem taxing power of the political subdivision. An annual ad valorem tax is levied to service the debt on a GO bond. Both the capital improvement project and the amount of the bond must be approved at an election by the voters residing in the area impacted. A “super-majority” (60%) is required. Each year the county excise board determines the number of mills which are levied. Revenues from an annual levy are used to meet the annual interest payments and the required deposit into a sinking fund. Both the annual interest payment and sinking fund deposit, along with the total net assessed valuation of the taxing jurisdiction, are the factors which are considered by the county excise board when setting the annual levy. The sinking fund is normally given the same name as the capital improvement project.

An ad valorem tax can also be levied to service a general obligation limited tax bond or GOLTB. A GOLTB is similar to a general obligation bond since it is backed by the taxing ability of the political subdivision. The difference is revenues from the project wherefore the bond was issued are also used to service the debt. An ad valorem tax need not be levied if sufficient revenue is available from the project. General obligation limited tax bonds can be issued by counties and cities to support industrial development.

By constitutional law, public indebtedness is tied to a political subdivision’s net assessed valuation. For a political subdivision, total indebtedness is limited as follows:

1. Counties. Five percent of the total net assessed valuation of the whole county.
2. Cities. Five percent of the total net assessed valuation for the whole city, or up to 10 percent if approved by 3/5 of the voters, or greater than 10 percent if for constructing or purchasing public utilities.
3. School Districts. Five percent of the total net assessed valuation of the whole school district, or 10 percent if approved by 3/5 of the voters.

**Ad Valorem Tax Levies**

For all ad valorem taxes, the county excise board sets the levies within the levels authorized by law. For a sinking fund the levy cannot exceed the level needed for servicing the debt. The levies are set in number of mills and certified to the county assessor who computes the property taxes and prepares a tax roll. The tax roll shows the amount of taxes owed by each owner of real and personal property. The tax statements are sent by the county treasurer to the owners of taxable property. The county treasurer also collects the property taxes.

The following table provides a detailed overview of the ad valorem taxes that are permitted in Oklahoma. The maximum number of mills that can be levied is itemized by use. The table is organized by county government, city government, school districts, and service districts.

**County Government Levies**

**County General Fund**

Up to 15 mills is guaranteed without a vote of the people. No less than 5 mills from the amount levied must be allocated to the common school districts within the county. The remaining 10 mills is apportioned by the county excise board. For decades now, county governments have received the remaining 10 mills. Although cities and towns within the county may also receive a portion of the 10 mills available to the county, this seldom occurs due to the needs of county government. So, in practice, all 15 mills are levied and 10 mills of the total 15 mills are apportioned to the county general fund to support the services provided by county government.

The Oklahoma Constitution and Statutes guide the county excise board to appropriate a portion of the 10 mills for the county general fund to finance various services and programs. Some services are listed as mandatory and others as authorized but not required. Authorized but not required means they are optional so an appropriation is made at the discretion of the county governing board and excise board.

**Examples of constitutionally and statutorily mandated services are:**

1. County Audit Budget — 1/10 mill.
2. County Elected Officers Functions — levels necessary to operate the offices.
3. County Extension Office — according to contract with county commissioners.
5. District Attorney’s office.

**Examples of services that are authorized but not required are:**

1. Free Fair Budget Account — up to 1/2 mill of the 10 mills in counties of more than 15,000 in population.
2. Free Fair Budget Account — up to 1 mill of the 10 mills in counties of less than 15,000 in population.
3. Highway Levy Budget Account — recommended by board of county commissioners.
4. Library Budget Account — up to 1/2 mill of the 10 mills.
5. Public Health Budget Account — up to 1 mill of the 10 mills.
6. Up to one-half (1/2) mill may be appropriated to cities and towns to finance urban renewal or redevelopment. The
1/2 mill or less may be appropriated up to 30 years. The county excise board determines the amount of revenue apportioned from the 10 mill levy for urban renewal within the district. Steps are outlined in the Oklahoma statutes for the county excise board to follow.

**County Building Fund**

A county may raise funds to erect new buildings or remodel old ones by levying up to five (5) mills on the taxable property in the whole county. The building fund and the number of mills levied must be approved by a majority of the voters in the county in a county-wide election. Once the levy is approved, a county building fund is created as a depository for the revenues that are collected from the annual ad valorem tax. The revenues need not be spent in the year they are received.

**County Department of Health**

Up to two and one-half (2 1/2) mills can be levied annually to maintain a County Department of Health. The number of mills must be approved by a majority of the voters in a county-wide election. A local department of health may be maintained jointly with a city or with another county. Other revenues in addition to the ad valorem tax may be used to finance the county department of health.

**County Sinking Fund**

Public indebtedness can be incurred through the sale of general obligation bonds to finance the construction, remodeling or repair of county facilities. An ad valorem tax for either of the aforementioned purposes and the amount of the bonds must be approved by a 60% majority of the voters in a county-wide election.

The amount of the annual levy must be sufficient to pay off the principal when the bonds mature. Public indebtedness cannot exceed 5 percent of the net assessed valuation of the county. County governments also use revenue from a sinking fund to pay for judgments against the county. Judgments are legal claims against a county which are settled in a court of law.

**Cooperative Libraries**

From one (1) to four (4) mills can be levied annually to establish and maintain a cooperative county or joint city/county library. The levy must be approved by a majority of the voters in a county-wide election.

The proceeds from the levy are distributed according to the county population reported at the most recent Federal Decennial Census. For counties with a population less than 100,000 people, the revenues from the tax levy shall be used for public libraries and library services in cooperation with one or more other counties. In counties with a population greater than 100,000 people, the tax proceeds shall be used for a) a joint city/county public library, or b) public libraries in cooperation with one or more other counties.

**County Industrial Development Fund**

General obligation limited tax bonds may be issued by a county to provide revenue for industrial development. The revenue from the bonds must be used for developing and securing industry within the county. Five (5) mills or less can be levied county-wide to pay the interest on the bonds and to retire the principal. In any year the county may suspend the levy if sufficient revenue is available from the industrial development project to service the debt. The industrial development project and the amount of the bond must be approved by a majority of the voters in a county-wide election.

**Solid Waste Management District**

Solid waste management services can be provided through an ad valorem tax. The formation of the district and the number of mills levied must be approved by the voters in a county-wide election.

Up to three (3) mills can be levied for operations and maintenance. Bonds may be issued to acquire revenue to purchase a site, vehicles and other equipment, and to construct the landfill site and other disposal or recycling facilities. Up to an additional three (3) mills can be levied to pay off the bonds. Both levies can be increased in a later election but neither one can exceed three mills.

Two or more counties may provide joint solid waste management services. The formation of a multicounty solid waste management service district must be approved by a majority of the voters in each county. The landfill site may be located in only one county.

The board of county commissioners can charge a fee for the service in addition to levying an ad valorem tax. Persons living outside the district are required to pay an annual fee equal to the actual cost of the service. The ad valorem tax collections from within the district are not included in the calculation of the actual cost of the service for users living outside the district.

A county can discontinue providing solid waste management services. However, the levies will continue until all the outstanding bonds and all other debts are retired.

**City Government Levies**

**City Building Fund**

A city or incorporated town, in the same manner as a county, may raise funds to erect new public buildings or renovate old ones by levying up to five (5) mills on the taxable property in the city. The building fund and the number of mills levied must be approved by a majority of the voters in a city-wide election. Once the levy is approved, a city building fund is created as a depository for the ad valorem tax revenues collected from the annual levy. The revenues need not be spent in the year they are received.

**City Hospital**

Up to five (5) mills can be levied to operate and maintain a hospital owned by a city. The number of mills must be approved by the voters in a city-wide election. The millage can be increased following voter approval at a subsequent election, but cannot exceed five (5) mills. The tax is levied on all the ad valorem taxed property within the city limits.

**City Industrial Development Fund**

Cities in the same manner as counties are allowed to support industrial development by selling general obligation limited tax bonds. Up to (5) mills can be levied each year for the annual interest payments and sinking fund deposits. In any year, the city may suspend the levy if sufficient revenue is available from the industrial development project to service the
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</tr>
<tr>
<td>County General Fund¹</td>
<td>Apportioned to the county; may also go to cities, towns &amp; school districts</td>
<td>10 maximum</td>
<td>County-wide</td>
<td>Constitutionally mandatory</td>
<td>Board of County Commissioners</td>
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<tr>
<td>County Building Fund</td>
<td>Constructing county buildings</td>
<td>5 maximum</td>
<td>County-wide</td>
<td>Majority vote of the voting electorate</td>
<td>Board of County Commissioners</td>
<td>10 Const. §10</td>
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<td>County Department of Health</td>
<td>Operating a county, city-county or joint county department of health</td>
<td>2.5 maximum</td>
<td>County-wide</td>
<td>Majority vote of the voting electorate</td>
<td>County Board of Health</td>
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<tr>
<td>County Sinking Fund</td>
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<td>County-wide</td>
<td>60% vote of the voting electorate</td>
<td>Board of County Commissioners</td>
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<td>Cooperative Libraries</td>
<td>Establishing &amp; maintaining a county, city-county, or joint county library</td>
<td>1 minimum &amp; 4 maximum</td>
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<td>Majority vote of the voting electorate</td>
<td>Board of County Commissioners</td>
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<td>County Industrial Development Sinking Fund</td>
<td>Industrial development projects</td>
<td>5 maximum</td>
<td>County-wide</td>
<td>60% vote of the voting electorate</td>
<td>Board of County Commissioners</td>
<td>10 Const. §§26 &amp; 35</td>
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<td>Solid Waste Management Service</td>
<td>Operations &amp; Maintenance</td>
<td>3 maximum</td>
<td>County-wide</td>
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<td>Board of County Commissioners</td>
<td>10 Const. 9D</td>
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<tr>
<td>Solid Waste Management Services</td>
<td>Landfill site, facilities, transfer stations, vehicles, equipment</td>
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<td>County-wide</td>
<td>Majority vote of the voting electorate</td>
<td>Board of County Commissioners</td>
<td>10 Const. 9D</td>
</tr>
<tr>
<td>City Government</td>
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<tr>
<td>City Building Fund</td>
<td>Constructing city buildings</td>
<td>5 maximum</td>
<td>City-wide</td>
<td>Majority vote of the voting electorate</td>
<td>Governing body of the city</td>
<td>10 Const. §10</td>
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<td>City Hospital</td>
<td>Operations &amp; maintenance</td>
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<td>Municipal Public Utilities</td>
<td>Purchasing, constructing or repairing public utilities</td>
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### Table. Ad Valorem Tax Levies (Continued)

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<td>School District</td>
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<td>School District Building Fund</td>
<td>Constructing, remodeling or repairing school buildings &amp; purchasing furniture</td>
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<td>School District</td>
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<td>School District Sinking Fund</td>
<td>Constructing, remodeling or repairing school buildings, purchasing furniture &amp; equipment, &amp; purchasing or improving sites</td>
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<td>Board of Directors</td>
<td>Board of Directors</td>
<td>19 O.S. § 890</td>
</tr>
<tr>
<td>Sewer Improvement District Bond Sinking Fund</td>
<td>Land &amp; Constructing Improvements</td>
<td>Sufficient to provided funds for bonded indebtedness</td>
<td>Sewer Improvement District</td>
<td>60% vote of the voting electorate</td>
<td>Board of Directors</td>
<td>19 O.S. § 886, 890; 10 Const. § 26</td>
</tr>
</tbody>
</table>

1 Fifteen mills is the maximum allowable levy of which a school district is constitutionally guaranteed at least five mills.

Debt. Both the industrial development project and the amount of the bond must be approved at a city-wide election by a majority of the voters. Cities can apply for additional funds from the same sources available to counties for industrial development.

**City Sinking Fund**

In addition to the city building fund, public indebtedness can be incurred through the sale of general obligation bonds to finance the construction, remodeling or repair of city facilities. An ad valorem tax for either of the aforementioned purposes and the amount of the bond must be approved by a 60% majority of the voters in a city-wide election.

The amount of the annual levy must be sufficient to cover the annual interest payments and to pay off the principal when the bonds mature. Public indebtedness cannot exceed 5 percent of the total net assessed valuation of the city.

**Municipal Public Utilities**

Bonded indebtedness can be incurred by a city or incorporated town to purchase, construct or repair a public utility. An ad valorem tax for this purpose and the amount of the bond must be approved by a majority of the voters in an election held throughout the city or incorporated town. The amount of the annual levy must be sufficient to cover the annual interest payments and annual accumulations for paying the principal when the bonds mature.
Common School District Levies

County Apportioned School Levy
Five (5) mills of the 15 mills a county can levy without special provisions must be apportioned to the common school districts within the county. The levy is sometimes called the county apportioned school levy.

Guaranteed Levy
An additional four (4) mills is guaranteed for all school districts. This ad valorem tax is referred to as the school district guaranteed levy. The four mills are levied county-wide and are apportioned by average daily attendance within a school district. When a school district crosses county lines, the revenues collected from the levy are turned over to the county treasurer in the county with the greatest portion of the student population.

Board of Education Levy
The board of education can certify a 15 mill levy on all the taxable property in the school district. Revenue from the board of education levy is used to benefit all the schools within the school district.

Emergency Levy
Up to five (5) mills can be levied throughout the school district to provide additional revenues that are needed for the fiscal year. The emergency levy must be approved annually by the voters in an election held throughout the school district.

Local Support Levy
Up to 10 mills can be levied throughout the school district for special needs within the fiscal year. The local support levy must be approved annually by the voters in an election held throughout the school district.

Although the Emergency and Local Support Levies were originally set to be voted annually, more recent law provides a local option. School district voters may do away with annual elections if a majority of voters cast their ballot in favor of this option, making the levies permanent until repealed.

School District Building Fund
In the same manner as counties and cities, a school district can levy up to five (5) mills for constructing, remodeling or repairing school buildings. The revenues from the levy can also be used to purchase furniture. The building fund and the number of mills levied must be approved by a 60% majority of the voters at an election held throughout the school district. The revenues are deposited into the school district building fund. This levy may be made permanent (until repealed) by a majority vote in an election.

School District Sinking Fund
Public indebtedness can be incurred through the sale of general obligation bonds to finance the construction, remodeling or repair of school buildings. An ad valorem tax for either of the aforementioned purposes and the amount of the bond must be approved by 60% of the voters in an election held throughout the school district.

The amount of the annual levy must be sufficient to cover the annual interest payments and to pay off the principal when the bonds mature. A common school district can have more than one sinking fund. Each sinking fund and the number of mills levied must be approved by the voters in an election held throughout the school district. The combined public indebtedness cannot exceed 10 percent of the total net assessed valuation of the school district.

Area (Technology Center) School District Levies

A Technical Center School District can be formed following voter approval in an election held throughout the proposed district. There are several taxes which can be levied to support the area school district.

Administrative control of an area technical and vocational school district is vested in the area school board. For an area technical school district situated in more than one county, the district’s budget is filed with the county excise board chosen by the area school board.

Area School District Levy
Up to five (5) mills can be levied annually for establishing and operating an area school district. The number of mills must be approved by the voters at an election to establish the district. Once adopted, the levy continues annually until repealed.

Area School District Local Incentive Levy
Up to an additional five (5) mills can be levied as a local support levy. The levy must be approved by a majority of the voters in an election called for this purpose. The election is held throughout the area school district.

Area School District Building Fund
Up to five (5) mills can be levied for constructing, remodeling or repairing the school buildings. The revenue from the levy can also be used to purchase furniture, improvements, and equipment. The building fund and the number of mills levied must be approved by a majority of the voters in an election held throughout the area school district.

Area School District Sinking Fund
Public indebtedness can be incurred through the sale of general obligation bonds to finance the construction, remodeling or repair of school buildings. The use of the ad valorem tax for either of the aforementioned purposes and the amount of the bond must be approved by 60% of the voters in an election held throughout the area school district. The amount of the annual levy must be sufficient to cover the annual interest payments and to pay off the principal when the bonds mature. For an area school district, public indebtedness is limited to five (5) percent of the total net assessed valuation of the district.
Community Junior Colleges

The Oklahoma Statutes provide for the possibility of establishment of community junior colleges and for the circumstances by which they may levy an ad valorem levy. Two such cases have been in existence for several years. They are Oscar Rose Junior College and Tulsa Community College Technology Center School District.

“Oscar Rose was established as a community junior college under authority of [586 P.2d 1101] 70 O.S.Supp. 1967 §§ 4401 to 4409. An amendment to § 4403 in 19687 allowed additional territory to be annexed to the community and requires approval by the legal voters in the territory proposed to be annexed. Another 1968 Act,8 of which § 1 is now § 4410, allowed a community maintaining a community junior college established under §§ 4401 to 4409 to become an area school district (area technical school district) and made applicable (to a community maintaining a community junior college becoming an area school district) the laws applicable to other area school districts, including laws authorizing tax levies and laws pertaining to eligibility for participation in federal funds. Section 2 of that same act, now § 4411, allowed any two-year college that is part of the State System of Higher Education to also become an area school district but the taxing authority granted to a community maintaining a community junior college was denied.” (Abbott v. Board of Trustees of Oscar Rose, Etc.)

The Tulsa Community College Technology Center School District was established by Title 70, section 4420, Oklahoma Statutes. It provides for a maximum of 5 mills and a limit to indebtedness.

Title 70, section 4420.1 provides for maximum levies for “college technology center school districts” per subsections A and B of Section 9B, Article X, Oklahoma Constitution. Because they are unique cases, the table of levies does not show these specific levies.

Emergency Medical Service District Levies

An Emergency Medical Service (EMS) district is sometimes called an ambulance district. An EMS district can encompass part of a county, a whole county or more than one county. The EMS district boundaries at all times must conform to the common school district boundaries. Thus, an EMS district cannot split a school district but must encompass its entire boundaries.

The EMS district boundaries can be expanded at any time. Two requirements are necessary before the expansion can occur. One, an election must be held in the existing district for the voters to approve adding the new area. Secondly, an election must be held in the new area to allow the voters to approve joining the existing district.

Provisions exist for dissolving an EMS district. An election must be held for this purpose. If an EMS district is dissolved, the ad valorem tax for the sinking fund will continue to be levied until the outstanding bonds have been retired and all other debts have been paid off. The following ad valorem taxes can be levied to support the district.

EMS District Operating Levy

Up to three (3) mills can be levied annually to organize, operate and maintain an EMS district. The number of mills must be approved by the voters during the election to establish a district. The election is held throughout the proposed district.

EMS District Sinking Fund

Public indebtedness can be incurred through the sale of general obligation bonds to finance the purchase of emergency vehicles and equipment and to construct or purchase facilities for housing vehicles and equipment. No more than three (3) mills can be levied for an EMS district sinking fund. The purpose of the ad valorem tax and the number of mills levied must be approved by 60% of the voters in an election held throughout the district. The amount of the annual levy must be sufficient to cover the annual interest payments and to pay the principal when the bonds mature.

Fire Protection Districts

Title 19, sections 901.1 – 901.29 of the Oklahoma Statutes provide the option to create fire protection districts. The Board of Directors of such districts has statutory authority to levy up to 7 mills for maintenance and operations. By vote of the people in the district, up to 3 more mills may be levied for maintenance and operations. For capital expenditures, a sinking fund levy may be established by 60% affirmative vote of the people.

Sewer Improvement Districts

Title 19, sections 871 – 898.7 of the Oklahoma Statutes provide the option to create sewer improvement districts. Once established, the Board of Directors of the district may levy up to 10 mills for purposes of maintenance and operation activities of the district. A sinking fund levy for capital expenditures must be approved by a 60% majority of voters. Specific statutory references for the levies is found in the table.

Rural Road Improvement Districts

Title 19, sections 902.1 – 902.22 of the Oklahoma Statutes provide the option to create rural road improvement districts and levies to fund them. The road district Board of Directors has authority to approve up to a 3 mill levy for operations and maintenance. Additionally, by majority vote, up to an additional 3 mills may be levied for operations and maintenance. For capital expenditures, a 60% majority vote is required to assess up to 5 mills for a bond fund.

Acknowledgement

This fact sheet is an update and expansion of an earlier version prepared by Ms. Dolores Willett.