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STATE OF OKLAHOMA

IN THE SUPREME COURT
OF THE STATE OF OKLAHOMA

MAY - 5 2026

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CAEDMON BROOKS, et al.,)	
Protestants/Petitioners,)	
v.)	No. 123982
MICHAEL D. REYNOLDS,)	
REPRESENTATIVE JAY STEAGALL,)	
and SENATOR SHANE JETT,)	
Respondents/Proponents.)	

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**RESPONSE TO PETITIONERS' APPLICATION TO ASSUME ORIGINAL
JURISDICTION AND REVIEW THE CONSTITUTIONALITY OF INITIATIVE
PETITION NO. 455 (STATE QUESTION 843)**

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May 5, 2026

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INTRODUCTION

The issue in this case is: May the people's reserved right to enact legislation pursuant to Okla. Const. art. V, §1 ("Article V, §1") be repealed or restricted by implication with regard to statutory homestead exemptions allowed by Article XII-A, when there is no express repeal or restriction in Article XII-A?

Protestants/Petitioners ("Protestants") assert without authority that the answer to the question is Yes, in which case State Question 843 ("SQ 843") would indeed be unconstitutional. Respondents/Proponents ("Proponents") assert the answer to that question is No, in which case SQ 843 is not unconstitutional, and must be allowed to proceed.

STANDARD OF REVIEW

The standard of review is found in *In re Initiative Pet. No. 448, State Question 836; The Oklahoma Republican Party, et al. v. Setter, et al.*, 2025 OK 56 ¶4, 577 P.3d 276:

"The first power reserved by the people is the initiative" Okla. Const. art. V, § 2; *Gaddis v. Moore (In re Initiative Pet. No. 420, State Question No. 804)*, 2020 OK 9, ¶ 12, 458 P.3d 1088, 1093 (citing *Okla. Grocers Ass'n v. Retail Liquor Ass'n of Okla. (In re Initiative Pet. No. 409, State Question No. 785)*, 2016 OK 51, ¶ 2, 376 P.3d 250, 252; *OCPA Impact, Inc. v. Sheehan (In re Initiative Pet. No. 403, State Question No. 779)*, 2016 OK 1, ¶ 3, 367 P.3d 472, 474). With that reservation comes "the power to propose laws and amendments to the Constitution and to enact or reject the same at the

polls independent of the Legislature, and also reserve power at their own option to approve or reject at the polls any act of the Legislature." Okla. Const. art. V, § 1; *Gaddis*, 2020 OK 9, ¶ 12, 458 P.3d at 1093 (citing *Okla. Grocers Ass'n*, 2016 OK 51, ¶ 2, 376 P.3d at 252; *OCPA Impact, Inc.*, 2016 OK 1, ¶ 3, 367 P.3d at 474). "The right of the initiative is precious, and it is one which this Court is zealous to preserve to the fullest measure of the spirit and the letter of the law." *Gaddis*, 2020 OK 9, ¶ 12, 458 P.3d at 1093 (citing *Okla. Prof'l Econ. Dev. Council, Inc. v. Carpenter (In re Initiative Pet. No. 382, State Question No. 729)*, 2006 OK 45, ¶ 3, 142 P.3d 400, 403; *Feldman v. Okla. Coal. to Restrict Abortion, Inc. (In re Initiative Pet. No. 349, State Question No. 642)*, 1992 OK 122, ¶ 35, 838 P.2d 1, 12). We have repeatedly emphasized both how vital the right of initiative is to the people of Oklahoma, as well as the degree to which we must protect it:

Because the right of the Initiative is so precious, ***all doubt as to the construction of pertinent provisions is resolved in favor of the initiative. The initiative power should not be crippled, avoided, or denied by technical construction by the courts.***

Gaddis, 2020 OK 9, ¶ 12, 458 P.3d at 1093 (quoting *OCPA Impact, Inc.*, 2016 OK 1, ¶ 3, 367 P.3d at 474; *Carpenter*, 2006 OK 45, ¶ 3, 142 P.3d at 403).

In re Initiative Pet. No. 448, State Question 836; The Oklahoma Republican Party, et al. v. Setter, et al., 2025 OK 56 ¶4, 577 P.3d 276 (emphasis in original).

I. THE LEGISLATURE AND THE PEOPLE MAY ENACT ARTICLE XII-A STATUTES

SQ 843 is a proposed statute by initiative petition, pursuant to Okla. Const. art. XII-A ("Article XII-A"), to expand a homestead exemption to property taxes. The parties agree that without Article XII-A, SQ 843 would be unconstitutional.

Article XII-A allows expansion of the homestead exemption of property taxes by statute rather than merely by Constitutional Amendment.

Article XII-A, §1 reads as follows:

All homesteads as is or may be defined under the Laws of the State of Oklahoma for tax exemption purposes, may hereafter be exempted from all forms of ad valorem taxation by the Legislature; provided, that all assessments, levies, encumbrances and other contract obligations incurred or made prior to the taking effect of such act of the Legislature shall in no way be affected or impaired by the exercise of Legislative power as authorized by this amendment.

However, the parties differ on whether Article XII-A allows such statutes by initiative petition, or only by the Legislature.

Protestants argue such a statute may only be enacted by “the Legislature,” and not by a petition such as SQ 843, based on a technical construction of Article XII-A, i.e. that because Article XII-A only references such statutes “by the Legislature.”

Protestants argue Article XII-A statutes may not be enacted by initiative petitions, even though Article XII-A neither excludes or includes initiative petitions as a means of enacting such statutes. See Protestants’ Brief, page 8.

Protestants thus effectively argue a technical construction, that the framers of Article XII-A implied that the people’s right to enact legislation pursuant Article V, §1 was excluded with regard to Article XII-A, even though Article XII-A itself includes no such repeal.

Protestants cite no legal authority for their statement that the framers of Article XII-A meant only the Legislature could enact such statutes, and not the people. No such authority exists.

To the contrary, Proponents argue that unless Article XII-A explicitly excluded initiative-petition-derived statutes to expand a homestead exemption, then Article XII-A must be interpreted to include initiative-petition-derived statutes pursuant to Article V, §1.

In short, if the Legislature can enact a statute, then the people may also enact such a statute by initiative petition.

This Court has never ruled in any part of Oklahoma law that a statute could be enacted by the Legislature but not by the people pursuant to Article V, §1.

Because Article XII-A neither excludes nor includes initiative-petition-derived statutes such as SQ 843, it is not at all clear that Article XII-A excludes SQ 843 as a means of enacting a

statute pursuant to Article XII-A. In fact, it is at best doubtful to argue, as Protestants do, that Article XII-A homestead exemptions statutes are limited to enactments by the Legislature.

“Because the right of the initiative is so precious, all doubt as to the construction of pertinent provisions is resolved in favor of the initiative. The initiative power should not be crippled, avoided, or denied by technical construction by the courts.”

In re Initiative Pet. No. 448, State Question 836; The Oklahoma Republican Party, et al. v. Setter, et al., 2025 OK 56 ¶4, 577 P.3d 276 (emphasis in original).

If Article XII-A explicitly excluded initiative-petition-derived statutes, then of course SQ 843 would be unconstitutional. But since Article XII-A does not explicitly exclude initiative-petition-derived statutes, there is significant doubt that Article XII-A does exclude SQ 843.

Therefore, the strong and unbroken line of cases interpreting Article V, §1 means that SQ 843 must be deemed constitutional as a means of expanding a homestead exemption pursuant to Article XII-A.

What legal authority that does exist supports, by analogy, Proponents’ proposition that if the Legislature can enact a statute, then the people also may enact such a statute.

In *In Re Supreme Court Adjudication, etc.*, 1975 OK 36 ¶16, 534 P.2d 3 (1975), the City of Norman sought to prevent a municipal initiative petition from appearing on the ballot on the grounds that “Constitutional principles” meant only the City, not its residents, could amend the City Charter with regard to its municipally-owned utility. This Court rejected Norman’s challenge, noting “Through the reserved power of the initiative process the people of the City of Norman have the right to amend the charter for its own government.” *Id.* ¶16.

II. CONSTITUTIONAL MEASURES CITED BY PROTESTANTS DO NOT SUPERSEDE OR REPEAL ARTICLE XII-A, WHICH IS IN FULL FORCE

The parties also differ on whether Article XII-A has been nullified by subsequently-enacted Constitutional measures (Article X, §§ 8, 8B, 8C(A), 9(b)–(c), 9C, and 9D), which measures do not mention whether or not they repealed Article XII-A.

Protestants argue that because these Constitutional measures were enacted later than Article XII-A, then those measures “supersede” and effectively repeal Article XII-A, even though such later measures make no mention of Article XII-A.

On the contrary, Proponents argue that unless a subsequently-enacted Constitutional measure explicitly repeals a prior Constitutional measure, then the earlier measure is not repealed.

Oklahoma law disfavors implied repeals or supersessions of constitutional provisions; courts must harmonize where possible and require clear intent for any limitation. See *IRAP v. ABLE*, 2020 OK 5, ¶¶12, 19, 457 P.3d 1050 (more recent amendments prevail in direct conflict, but harmonious construction is preferred).

Article X, §8 (as amended in 1996 via SQ 675/HB 2198), cited by Protestants as an example of repealing Article XII-A, establishes valuation and assessment rules (fair cash value/use valuation, with an 11%–13.5% assessment ratio floor/ceiling). Article X does not address or prohibit exemptions authorized by Article XII-A, which operate on the taxable base after valuation. The 1996 changes made no reference to Article XII-A and effected no repeal.

Later provisions like §§8B (5% cap), 8C (senior freeze), 8D–8E (veterans), and §§ 9(b)–(c), 9C–9D (school/EMS levies on “taxable property”) coexist with homestead exemptions: once homesteads are exempted under XII-A, they are simply no longer part of the taxable base for those levies. This is consistent with how other statutory and constitutional exemptions function without invalidating core Article X mandates.

Cases cited by Protestants as authority (*Liddell v. Heavener*, 2008 OK 6, 180 P.3d 1191; *Save Ad Valorem Funding for Students v. ODEQ*, 2006 OK CIV APP 53, 135 P.3d 823) are completely irrelevant to this case; *Liddell* and *Save Ad Valorem Funding* address statutory undervaluation or freezes that violated § 8's valuation rules—they do not involve homestead exemptions expressly authorized by another constitutional article like Article XII-A.

Also, Protestants' use of *Cantrell v. Sanders*, 1980 OK 43, 610 P.2d 227, is likewise inapposite this case; *Cantrell* concerned arbitrary assessment ratios within the same class, not constitutionally sanctioned subclass exemptions for homesteads. Uniformity under Article X, § 5 is satisfied because Article XII-A itself recognizes and authorizes homesteads as a distinct, reasonable class for tax relief purposes.

Protestants cite *McVickers v. Zerger*, 1964 OK 40, 389 P.2d 977 as supposed authority for Protestants' assertion that "this Court should honor the voters' intent as to the level of funding." See Protestants' Brief, p. 7.

However, *McVickers* did not address whether or not the homestead exemption could be expanded, but instead dealt with a vote of the people which expressly allowed a level of funding for a municipal development greater than a limit imposed by a prior Constitutional provision. *Id.* at ¶21.

It would "honor the voters' intent as to the level of funding" to find SQ 843 constitutional. To strike SQ 843 as unconstitutional would be to *dishonor* the voters.

Moreover, Oklahoma has a long history of statutory expansions and implementations of homestead exemptions pursuant to Article XII-A's grant, both before and after the measures cited by Protestants:

The base \$1,000 homestead exemption from assessed valuation has been in place since approximately 1938 and is codified in 68 O.S. § 2889 and is implemented by related provisions in Title 68. This statutory exemption reduces the taxable value of qualifying owner-occupied primary residences, directly flowing from Article XII-A's authorization. If Protestants' view were correct that Article XII-A was repealed by Constitutional measures enacted later, then that \$1000 homestead exemption would also have been repealed. The fact that hundreds of thousands of Oklahomans continue to benefit yearly from the \$1000 homestead exemption is proof that Protestants' argument against another homestead exemption in SQ 843 is without merit.

Additional/low-income homestead exemption: In 68 O.S. § 2890 et seq., homeowners with gross household income of \$20,000 or less (adjusted periodically) qualify for an extra \$1,000 exemption (totaling \$2,000), providing further relief. § 2890 was amended by statute as recently as 2024 (See HB 1008x, c. 5, § 1, eff. January 1, 2024). Again, the fact that low-income Oklahomans continue to benefit from this additional statutory exemption shows Protestants' argument against the homestead exemption in SQ 843 is without merit.

Special exemptions for veterans and seniors (e.g., full exemptions or freezes for disabled veterans under Article X, §§ 8D–8E, implemented statutorily) are administered and adjusted via statutes, including 68 O.S. §§ 2888–2890, 2893.

If Protestants' assertion that Article XII-A was “superseded” or repealed by Article X, §§8, 8B, 8C(A), 9(b)–(c), 9C, and/or 9D were accurate, then the above-listed exemptions for Oklahoma residents would have to be thrown out, also.

These examples confirm that Article XII-A has long been understood to empower ordinary statutes—enacted by the representative Legislature or the people via initiative—to

define, expand, and implement homestead exemptions from ad valorem taxation, regardless of the measures in Article X upon which Protestants' case relies. SQ 843 simply continues this tradition by proposing a new expanded exemption through statute.

III. SQ 843 SATISFIES TAX UNIFORMITY AND OTHER REQUIREMENTS

Article XII-A's specific authorization creates a valid classification for homesteads (owner-occupied primary residences), distinct from commercial, rental, or agricultural property. This satisfies Article X, §5 (uniformity upon the same class), Article V, §59 (uniform operation of laws), and 14th Amendment equal protection principles. Exemptions are distinct from assessment ratios and have long been upheld as rational policy choices. See, e.g., *Forston v. Heisler*, 1959 OK 122, 341 P.2d 252.

Protestants again mistakenly rely upon *Cantrell*, *supra*, as authority that Article XII-A was superseded. However, the continued existence of additional homestead exemption statutes, some of which were enacted or amended after *Cantrell* (see 68 O.S. §§2889 and 2890, cited *supra*), demonstrate that Protestants' reliance upon *Cantrell* is misplaced. If Protestants' argument were valid, then all existing homestead exemption statutes would have been declared unconstitutional by now.

Protestants greatly exaggerate the revenue impact of SQ 843, and fail to acknowledge that the large majority of school funds result from state and federal sources, not property tax revenues. SQ 843 preserves prior obligations such as existing bonds (per XII-A, §1) and applies only prospectively to qualifying homesteads.

Any revenue effects of SQ 843 are a policy matter for the voters, not a constitutional defect. "This Court has no authority to consider the desirability, wisdom or practicability of fiscal legislation..." *Calvey v. Daxon*, 2000 OK 17 ¶21, 997 P.2d 164, 171.

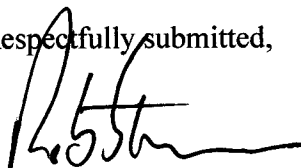
Nor does the 14th Amendment prohibit different classifications of property for taxation, much less prohibit homestead exemptions. “Oklahoma's classification of [different types of property for ad valorem taxation] presents no equal protection violation.” *Williams Natural Gas Co. v. State Board of Equalization*, 1994 OK 150, 891 P.2d 1219, 1224, *cert. den.* 516 U.S. 816. Again, if Protestants’ 14th Amendment argument were valid, all existing homestead exemptions would long ago have been stricken as unconstitutional.

The fact that several homestead exemption-related statutes (see those referenced in Part II of this brief, *supra*) are currently in effect shows that neither Article V, §59, nor the 14th Amendment to the U.S. Constitution, nor indeed any other federal or state law, would prohibit expansion of the homestead exemption such as in SQ 843.

CONCLUSION

Article XII-A authorizes the full homestead exemption proposed in SQ 843 via statute, including through the initiative process as part of the people's legislative authority pursuant to Article V, §1. Neither Article XII-A nor Article V, §1 have been repealed or superseded. Neither the State or Federal Constitutions (e.g. 14th Amendment) prohibit homestead exemptions such as SQ 843. Article XII-A harmonizes with Article X, and Article XII-A is in full force and effect, as is made evident by homestead exemption statutes being amended as recently as 2024. SQ 843 is constitutional. The Court should deny the Protestants' Petition and allow SQ 843 to proceed.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I hereby certify that on May 5, 2026, a true and correct copy of the foregoing was served by first class mail, as follows:

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