**Constitutional Provisions for Ad Valorem: Career Tech**

**Section X-9B: Area school districts for vocational and technical schools - Tax levies.**

 A. Area school districts for vocational and technical schools

may be established and a levy of not to exceed five (5) mills on the

dollar valuation of the taxable property in any area school district

so established may be made annually, for the district, when the levy

is approved by a majority of the electors of the area school

district, voting on the question at an election called for that

purpose. The levy shall be in addition to all other levies

authorized by this Constitution, and when approved, shall be made

each fiscal year thereafter until repealed by a majority of the

electors of the area school district, voting on the question at an

election called for that purpose. Any area school district so

established shall be considered as a school district for the purposes

of Sections 10 and 26 of this Article. The administrative control

and direction of the area school district shall be vested in a school

board which shall be constituted and empowered as provided for by law

for school boards of independent school districts. Provisions of

other subsections of this section notwithstanding, in any case where

a college area vocational-technical school district recognized

pursuant to Section 4423 of Title 70 of the Oklahoma Statutes and

established by vote of the people after December 31, 1968, overlaps

and includes territory which is included within the district of an

area vocational-technical school established as prescribed by the

State Board of Vocational and Technical Education pursuant to Section

14-108 of Title 70 of the Oklahoma Statutes, only the levies made by

the college area vocational-technical school district shall be

applied to said overlap territory, and revenues from the overlap area

collected pursuant to any incentive levy so made shall be apportioned

one-half to the college area vocational-technical school district

making the levy and one-half to the overlapped area vocational-

technical school district. In any case where a college area

vocational-technical school district recognized pursuant to Section

4420.1 of Title 70 of the Oklahoma Statutes overlaps and includes

territory which is included within the district of an area

vocational-technical school established as prescribed by the State

Board of Vocational and Technical Education pursuant to Section 14-

108 of Title 70 of the Oklahoma Statutes, said overlap territory

shall be subject to all levies of both kinds of districts that are

approved by a majority of the electors.

 B. In addition to any other levies authorized by this section,

an area school district may make a local incentive levy for the

benefit of the area school district in an amount not to exceed five

(5) mills on the dollar valuation of the taxable property in the area

school district when approved by a majority of those registered

voters of the area school district voting on the question at an

election called for that purpose. Except as otherwise provided, this

levy, when approved, shall be made each fiscal year thereafter until

repealed by a majority of the electors of the area school district

voting on the question at an election called for that purpose. An

area school district which has previously failed to approve a local

incentive levy at two consecutive elections held between January 1,

1994 and May 31, 1994 may make a local incentive levy for the benefit

of the area school district only if approved by a majority of the

registered voters of the area school district voting on said question

at such an election for each fiscal year. If a majority of voters

approve the local incentive levy for three (3) consecutive years, the

levy approved on the third year shall be made each fiscal year

thereafter until repealed by a majority of the electors of the area

school district voting on the question at an election called for that

purpose.

 C. Upon the establishment of area school districts, such

districts are authorized to become indebted separate and apart from

the indebtedness of any school district included in the area school

district up to five percent (5%) of the net valuation of taxable

property within the area school district for capital improvements,

including purchasing sites and constructing, purchasing, improving,

and equipping real property and buildings when the indebtedness is

approved by a majority of the electors of the area school district

voting on the question in an election called for that purpose.

 D. Until otherwise provided for by law, area school districts

and the government thereof shall be established in accordance with

criteria and procedures prescribed by the State Board of Vocational

and Technical Education.

 E. The Legislature may alter, amend, delete, or add to the

provisions of this section by law.

### Section X-10: Increased rate for public buildings or for building fund for school districts.

 For the purpose of erecting public buildings in counties or

cities, or for the purpose of raising money for a building fund

for a school district which may be used for erecting, remodeling

or repairing school buildings, and for purchasing furniture, the

rates of taxation herein limited may be increased, when the rate

of such increase and the purpose for which it is intended shall

have been submitted to a vote of the people, and a majority of

the qualified voters of such county, city, or school district,

voting at such election, shall vote therefor: Provided, that

such increase shall not exceed five (5) mills on the dollar of

the assessed value of the taxable property in such county, city,

or school district.

### Section X-26: Indebtedness of political subdivisions - Assent of voters - Limitation of amount - Annual tax.

 (a) Except as herein otherwise provided, no county, city, town,

township, school district, or other political corporation, or

subdivision of the state, shall be allowed to become indebted, in any

manner, or for any purpose, to an amount exceeding, in any year, the

income and revenue provided for such year without the assent of

three-fifths of the voters thereof, voting at an election, to be held

for that purpose, nor, in cases requiring such assent, shall any

indebtedness be allowed to be incurred to an amount, including

existing indebtedness, in the aggregate exceeding five percent (5%)

of the valuation of the taxable property therein, to be ascertained

from the last assessment for state and county purposes previous to

the incurring of such indebtedness: Provided, that if a school

district has an absolute need therefor, such district may, with the

assent of three-fifths of the voters thereof voting at an election to

be held for that purpose, incur indebtedness to an amount, including

existing indebtedness, in the aggregate exceeding five percent (5%)

but not exceeding ten percent (10%) of the valuation of the taxable

property therein, to be ascertained from the last assessment for

state and county purposes previous to the incurring of such

indebtedness, for the purpose of acquiring or improving school sites,

constructing, repairing, remodeling or equipping buildings, or

acquiring school furniture, fixtures or equipment; and such assent to

such indebtedness shall be deemed to be a sufficient showing of such

absolute need, unless otherwise provided by law. Provided further,

that if a city or town has an absolute need therefor, such city or

town may, with the assent of three-fifths of the voters thereof

voting at an election to be held for that purpose, incur indebtedness

to an amount, including existing indebtedness, in the aggregate

exceeding five percent (5%) but not exceeding ten percent (10%) of

the valuation of the taxable property therein, to be ascertained from

the last assessment for state and county purposes previous to the

incurring of such indebtedness, and such assent to such indebtedness

shall be deemed to be a sufficient showing of such absolute need

unless otherwise provided by law. Provided, further, that any

county, city, town, school district, or other political corporation,

or subdivision of the state, incurring any indebtedness requiring the

assent of the voters as aforesaid, shall, before or at the time of

doing so, provide for the collection of an annual tax sufficient to

pay the interest on such indebtedness as it falls due, and also to

constitute a sinking fund for the payment of the principal thereof

within twenty-five (25) years from the time of contracting the same,

and provided further that nothing in this section shall prevent,

under such conditions and limitations as shall be prescribed by law,

any school district from contracting with:

 (1) certificated personnel for periods extending one (1) year

beyond the current fiscal year; or

 (2) a school superintendent for periods extending more than one

(1) year, but not to exceed three (3) years beyond the current fiscal

year.

 (b) If a county approves an exemption of household goods of the

heads of families and livestock employed in support of the family

from ad valorem taxation pursuant to the provisions of subsection (b)

of Section 6 of this article, the percentage limitations on

indebtedness as specified in subsection (a) of this section for

political subdivisions or political corporations located in any such

county shall be adjusted by multiplying the percentage levels

specified in subsection (a) of this section by the millage adjustment

factor as specified in subsection (b) of Section 8A of this article.

 (c) If approved by the people, the amendment to this section

shall become effective January 1, 1993.