



ORIGINAL

2026 OK 71

IN THE SUPREME COURT OF THE STATE OF OKLAHOMA

CAEDMON BROOKS, RICKEY)
GOWIN, DAWN REITAN-)
BROCKMAN, SHELLEY ARROTT,)
CARL TESREAU, LATASHA)
BROADHEAD, SHERRI CHRISTIAN,)
CLAUDIA SWISHER, TRACI)
THORPE, and ADAM LEAMING,)

Petitioners/Protestants,)

v.)

MICHAEL D. REYNOLDS,)
REPRESENTATIVE JAY STEAGALL,)
and SENATOR SHANE JETT,)

Respondents.)

FILED
SUPREME COURT
STATE OF OKLAHOMA

OCT - 5 2026

SELDEN JONES
CLERK

No. 123,982

FOR OFFICIAL PUBLICATION

Rec'd (date)	10-5-26
Posted	
Mailed	
Distrib	
Publish	☒ yes ☐ no

ORDER

The Court assumes original jurisdiction pursuant to 34 O.S. Supp.2025, § 8(D) and Article VII, § 4 of the Oklahoma Constitution. Protestants and Oklahoma citizens Caedmon Brooks, Rickey Gowin, Dawn Reitan-Brockman, Shelley Arrott, Carl Tesreau, Latasha Broadhead, Sherri Christian, Claudia Swisher, Traci Thorpe, and Adam Leaming timely challenge the constitutionality of State Question 843, Initiative Petition 455. 34 O.S. Supp. 2025, § 8(B).

State Question 843, Initiative Petition 455 would amend 68 O.S., § 2890 to phase out ad valorem taxation on homesteads over a three-year period, fully exempting homesteads in year three. Protestants contend State Question 843, Initiative Petition 455 conflicts with multiple provisions of the Oklahoma

Constitution found in Article X, §§ 8, 8B, 8C(A), 8F, 9(b), 9(c), 9C, 9D and should be rendered unconstitutional. Respondents counter that all of State Question 843, Initiative Petition 455 is constitutional and should proceed to the signature phase, arguing all doubt should be resolved in favor of the initiative petition and Art. XII-A of the Oklahoma Constitution permits expansion of homestead exemptions.

“The [Oklahoma] Constitution is the bulwark to which all statutes must yield.” *Liddell v. Heavner*, 2008 OK 6, ¶ 16, 180 P.3d 1191, 1199. “The Oklahoma Constitution prevails over a conflicting statute, and where a statute violates one constitutional provision, another constitutional provision cannot save it.” *Inst. for Responsible Alcohol Pol’y v. State ex rel. Alcoholic Beverage L. Enf’t Comm’n*, 2020 OK 5, ¶ 18, 457 P.3d 1050, 1057. A statute proposed by initiative petition is subject to the same constitutional constraints as an act of the Legislature. While “the fundamental and precious right of initiative petition is zealously protected by this Court, it is not absolute,” as any citizen can protest its legality. *In re Initiative Petition No. 420, State Question No. 804*, 2020 OK 10, ¶ 3, 458 P.3d 1080, 1083.

The proposed statutory amendment conflicts with Article X, § 8 of the Oklahoma Constitution. Article X, § 8 requires that real property “shall not be assessed for ad valorem taxation at a value less than eleven percent (11%) nor greater than thirteen and one-half percent (13.5%) of its fair cash value . . .” The proposed statutory amendment eliminates ad valorem taxes on homestead real property by 2029, meaning the homestead real property would be assessed for taxation at zero dollars. This blatant conflict runs afoul of the Oklahoma

Constitution as a homestead would not be assessed in accordance with the constitutional strictures governing ad valorem taxation of real property. *Liddell*, ¶ 17, 180 P.3d at 1200. Because we find State Question 843, Initiative Petition 455 violates Article X, § 8 of the Oklahoma Constitution, we need not address Respondents' additional arguments.

Accordingly, the Court grants the Protestants' request for relief and declares that State Question 843, Initiative Petition 455 clearly and manifestly violates the Oklahoma Constitution.

DONE BY ORDER OF THE SUPREME COURT IN CONFERENCE THIS
5TH DAY OF OCTOBER, 2026.



ACTING CHIEF JUSTICE

CONCUR: Winchester, Edmondson, Combs, Gurich, and Darby, JJ.

DISSENT: Rowe, C.J. (by separate writing), Kuehn, V.C.J. (by separate writing), Kane, J., Blackwell, S.J. (by separate writing).

RECUSED: Jett, J.