



CITY OF NORMAN, OK DEVELOPMENT OVERSIGHT COMMITTEE FOR TIF DISTRICT NO. 2 MEETING

Municipal Building, Executive Conference Room, 201 West Gray, Norman,
OK 73069

Tuesday, February 17, 2026 at 1:30 PM

AGENDA

It is the policy of the City of Norman that no person or groups of persons shall on the grounds of race, color, religion, ancestry, national origin, age, place of birth, sex, sexual orientation, gender identity or expression, familial status, marital status, including marriage to a person of the same sex, disability, relation, or genetic information, be excluded from participation in, be denied the benefits of, or otherwise subjected to discrimination in employment activities or in all programs, services, or activities administered by the City, its recipients, sub-recipients, and contractors. In the event of any comments, complaints, modifications, accommodations, alternative formats, and auxiliary aids and services regarding accessibility or inclusion, please call 405-366-5424, Relay Service: 711. To better serve you, five (5) business days' advance notice is preferred.

ROLL CALL

MINUTES

- [1.](#) CONSIDERATION OF APPROVAL, REJECTION, AMENDMENT AND/OR POSTPONEMENT OF MINUTES FROM DECEMBER 16, 2025

DISCUSSION ITEMS

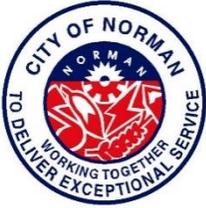
3. STATUS OF THE ROCK CREEK ENTERTAINMENT TIF DISTRICT AGREEMENT/SUPREME COURT RULING
4. CONSIDERATION OF APPROVAL, REJECTION, AMENDMENT, POSTPONEMENT AND/OR DISCUSSION OF NEW AND ONGOING PROJECTS

REPORTS

- [2.](#) CONSIDERATION OF APPROVAL, REJECTION, AMENDMENT AND/OR POSTPONEMENT OF MONTHLY FINANCIAL REPORT

MISCELLANEOUS COMMENTS

ADJOURNMENT



CITY OF NORMAN, OK DEVELOPMENT OVERSIGHT COMMITTEE FOR TIF DISTRICT 2 MEETING

Municipal Building, Executive Conference Room, 201 West Gray, Norman,
OK 73069

Tuesday, December 16, 2025 at 1:30 PM

MINUTES

The Development Oversight Committee for TIF District 2 of the City of Norman, Cleveland County, State of Oklahoma, met in Regular Session in the Executive Conference Room at the Municipal Building, on Tuesday, December 16, 2025 at 1:30 PM and notice of the agenda of the meeting was posted at the Norman Municipal Building at 201 West Gray, and on the City website at least 24 hours prior to the beginning of the meeting.

ROLL CALL

PRESENT

Committee Member Greg Burge
Committee Member Kaimee Kellis
Committee Member Kurt Lee
Committee Member William Wilson
Committee Member Rob Norman
Committee Member Paul Wilson
Committee Member Steven McDaniel
Committee Member Cinthya Allen

ABSENT

Committee Member Nick Migliorino
Alternate Committee Member Tyler Jones

OTHERS

Councilmember Robert Bruce
Anthony Francisco, Director of Finance
Clint Mercer, Chief Accountant
Dannielle Risenhoover, Admin. Tech. IV
Sara Kaplan, Business & Community Relations
Leslie Nottingham, Norman Arts Council
Katherine Walker, Asst. City Attorney
Jason Olsen, Director of Parks & Recreation

MINUTES

1. CONSIDERATION OF APPROVAL, REJECTION, AMENDMENT AND/OR POSTPONEMENT OF MINUTES FROM SEPTEMBER 16, 2025

Member Kaimee Kellis made a motion to approve the September 16, 2025 Development Oversight Committee for TIF District 2 minutes which were duly seconded by Member Paul Wilson. The motion passed unanimously.

Items submitted for the record:

Development Oversight Committee for TIF District 2 Minutes from September 16, 2025

REPORTS

2. CONSIDERATION OF APPROVAL, REJECTION, AMENDMENT AND/OR POSTPONEMENT OF MONTHLY FINANCIAL REPORT

Anthony Francisco gave the report. Francisco highlighted that there is approximately \$4 million in the Traffic and Roadway Improvement Project; about \$359,000 in the Town Center Incentive account; \$1.1 million in the Economic Development account; and \$42,000 available for miscellaneous costs.

Member Kurt Lee made a motion to accept the Financial Report which was duly seconded by Member Paul Wilson. The motion passed unanimously.

Items submitted for the record:

Financial Report

DISCUSSION & ACTION ITEMS

3. DISCUSSION AND/OR RECOMMENDATION ON USE OF LIFESTYLE CENTER INCENTIVE FUNDS FOR INTERACTIVE PUBLIC ART

There is approximately \$350,000 available in the Lifestyle Center Incentive account. “These funds can only be used in the Lifestyle area called “Area Five” (by the developer); and they can only be used for some sort of project that would be a “regional draw”; or you have the retailer sales per square foot; a various dollar amount to qualify for those incentives,” Francisco said. The developer is open to a public art project so Leslie Nottingham, with the Norman Arts Council, worked on the concept and presented the idea of an interactive public art piece to the Committee. Nottingham explained to the Committee that, “Interactive public art allows audience participation and transforms viewers from passive observers into active co-creators whose actions, such as touch, movement, and digital input directly change the artwork’s appearance, sound or meaning and creates a dynamic, responsive experience.” Nottingham presented several examples of this type of art to the Committee. Norman Arts Council would open this interactive public art project up to all artists with a selection committee choosing three final artists to participate in site reviews and to produce a sample of their envisioned art piece/project. The final art selection is expected to take place in June 2026 with the piece(s) being installed between December 2026 – July 2027. The parameters for the cost of the project will be stated in the Norman Arts Council request for qualifications.

Member Rob Norman made a motion that the remaining UNP TIF Lifestyle Incentive Funds used for interactive public art installations for the Lifestyle Center. The motion was duly seconded by Member Cinthya Allen. The motion passed unanimously.

Items submitted for the record:

Norman Arts Council Interactive Public Art Presentation

4. CONSIDERATION OF APPROVAL, REJECTION, AMENDMENT, POSTPONEMENT AND/OR DISCUSSION OF ONGOING PROJECTS

There was no discussion of ongoing projects.

5. STATUS OF THE ROCK CREEK ENTERTAINMENT TIF DISTRICT AGREEMENT

Since the August 15, 2025 meeting, there has been no additional information provided surrounding the Rock Creek Entertainment TIF District. The City is still waiting on the State Supreme Court to rule in regard to this case.

6. CONSIDERATION OF APPROVAL, REJECTION, AMENDMENT, POSTPONEMENT, AND/OR DISCUSSION OF THE 2026 SCHEDULE OF MEETINGS

Member Bill Wilson made a motion to approve the 2026 Development Oversight Committee for TIF District 2 Schedule of Meetings. The motion was duly seconded by Member Kaimee Kellis. The motion passed unanimously.

Items submitted for the record:

2026 Development Oversight Committee for TIF District 2 Schedule of Meetings

MISCELLANEOUS COMMENTS

There were no miscellaneous comments.

ADJOURNMENT

Member Kurt Lee moved to adjourn the meeting which was duly seconded by Member Paul Wilson. The motion passed unanimously. The meeting adjourned at approximately 2:13 PM.

After adjournment, Member Cinthya Allen presented refreshments to the Committee in honor of Anthony Francisco's service to the Committee.

Greg Burge, Chair
Development Oversight Committee for TIF District 2

ORIGINAL

2026 OK 4



IN THE SUPREME COURT OF THE STATE OF OKLAHOMA

FILED
SUPREME COURT
STATE OF OKLAHOMA

FEB - 3 2026

SELDEN JONES
CLERK

KYLE ALLISON; VERNON MCKOWN, JR.	Rec'd (date)	2-3-26
DAVID NIMMO; and PHILIP QUINN,	Posted) <i>PK</i>
Petitioners/Appellees,	Mailed) <i>PK</i>
v.	Distrib) <i>PK</i>
PAMELA SUE MCCOY-POST; PAUL	Publish) <i>PK</i>
THOMAS ARCAROLI; and RICHARD)
LORENZ SONDAG,)
Respondents/Appellants.)

No. 122,946

FOR OFFICIAL PUBLICATION

**APPEAL FROM DISTRICT COURT OF CLEVELAND COUNTY,
OKLAHOMA, HONORABLE JEFF VIRGIN**

¶ 0 The trial court granted Protestants' Protest to the Legal Sufficiency of Referendum Petition 2425-1, finding the gist of Referendum Petition 2425-1 legally insufficient. On appeal, we affirm.

**APPEAL PREVIOUSLY RETAINED ON MOTION OF PETITIONERS;
ORDER OF THE TRIAL COURT AFFIRMED**

Robert E. Norman, Oklahoma City, for Respondents/Proponents/Appellants.

Glenn Coffee, Michael Fields, and Denise Lawson, Glenn Coffee and Associates PLLC, Oklahoma City, Oklahoma; Sean Paul Rieger and Daniel Sadler, Reiger Sadler Joyce LLC, Norman, Oklahoma; and Scott Henderson and Spencer F. Smith, McAfee & Taft, Oklahoma City, for Petitioners/Protestants/Appellees.

KUEHN, V.C.J.:

¶ 1 Referendum Proponents appeal the Cleveland County trial court's order granting the Protest to the Legal Sufficiency and Signature Count of Referendum Petition 2425-1, Ordinance No. 2425-2 City of Norman, Oklahoma

filed by Protestants. We affirm the trial court's finding that the gist of Referendum Petition 2425-1 is legally insufficient.

Background

¶ 2 In November of 2023, the City of Norman adopted a resolution to consider approving the Rock Creek Entertainment District Project Plan. In general, the Rock Creek Plan would expand the University North Park area to add additional hotel, office, residential, and retail spaces with a multipurpose arena and a public plaza east of I-35 between Rock Creek Road and Tecumseh Road.

¶ 3 On September 17, 2024, the City adopted Municipal Ordinance No. O-2425-2 to create two tax increment financing districts: a sales tax incremental district, "TIF District 4," and an *ad valorem* increment tax district, "TIF District 5," to support the construction of the multipurpose arena, a parking garage, and related infrastructure as part of the Rock Creek Plan. Three percent of TIF District 4's gross proceeds or receipts would be collected from the City's non-dedicated sales/use taxes and allocated to the Rock Creek Plan. Ordinance O-2425-2, § 9, Protest, Ex. B, Record on Appeal (ROA), 44. *Ad valorem* taxes in excess of base-assessed values in TIF District 5 would be apportioned to pay for the project costs. *Id.*, § 10; ROA, 45. The increments from both TIF Districts would remain active until the first of three occurrences: (1) when funds have been provided to allow non-City parties to service debt in an amount of \$230,000,000 in principal plus interest; (2) when a total of

\$600,000,000 in public assistance is provided; or (3) after the passage of twenty-five years from the creation of the TIF Districts. *Id.* at §§ 9, 10 (citing Rock Creek Project Plan, § IX).¹ The City adopted the Ordinance without voter approval.

¶ 4 On September 20, 2024, Proponents submitted Referendum Petition 2425-1 to the Norman City Clerk.² By the Petition, Proponents seek an election for voters of Norman to approve or reject the Ordinance. On October 17, 2024, Proponents submitted 10,689 signatures to the Norman City Clerk. On November 18, 2024, Protestants filed a Protest to the Legal Sufficiency and Signature Count of Referendum Petition 2425-1, Ordinance No. O-2425-2, City of Norman, Oklahoma in Cleveland Country District Court, Case No. CV-2024-3374. Judge Jeff Virgin heard argument on the Protest and held that the gist contained in the Petition was insufficient for the reasons stated in Protestants' pleadings and oral presentation, invalidated the Petition, and ordered RF 2425-1 stricken.

Standard of Review

¶ 5 The first power reserved by the people is the initiative and the second is the referendum. Okla. Const. art. V, § 2. The right to petition by initiative and referendum is a sacred right. *Oklahoma's Child., Our Future, Inc.*

¹ See Rock Creek Entertainment District Project Plan, § IX(A)(2), Protest, Ex. C, ROA, 51.

² Protestants informed the district court of their intention to forgo their signature challenge and instead focus their challenge solely on the gist. Petitioners'/Protestants' Pre-Hearing Brief, at 5, ROA, 374.

v. Coburn, 2018 OK 55, ¶¶ 7–8, 421 P.3d 867, 869–70. Because of the sanctity of that right, the power of initiative and referendum “should not be crippled, avoided, or denied by technical construction by the courts.” *In re Initiative Petition No. 420, State Question No. 804*, 2020 OK 9, ¶ 12, 458 P.3d 1088, 1093. A challenger “bears a heavy burden to establish any infirmity” with a petition and any doubt is resolved in favor of the petition. *In re State Question No. 813, Initiative Petition No. 429*, 2020 OK 79, ¶ 6, 476 P.3d 471, 473.

¶ 6 The Ordinance was enacted pursuant to the Local Development Act, 62 O.S. § 850, *et seq.* The Act allows a city or county to finance an approved project plan in areas where economic growth is difficult through increment tax financing, a tax increment financing mechanism that dedicates increments from certain local taxes to the project costs. 62 O.S. §§ 852(1–2), 853(14). The apportioned increments are used to pay the tax apportionment bonds. 62 O.S. § 863(B). The procedures for a referendum petition under the Act require petitioners to submit a proposed ballot title which “may be filed with the clerk or secretary prior to circulating the petition” and shall “contain the gist of the proposition couched in language that may be readily understood by persons not engaged in the practice of law.” 62 O.S. § 868(D)(1).³ The clerk forwards the ballot title to the city attorney, who reviews the ballot title and notifies the

³ See 62 O.S. § 868(B)(1) (“For purposes of this section, the form of the petition for either initiative or referendum shall be substantially as provided in Sections 1 and 2 of Title 34 of the Oklahoma Statutes.”); *cf.* 34 O.S. 2020 § 3(4) (“A simple statement of the gist of the proposition shall be printed on the top margin of each signature sheet.”).

clerk whether or not the proposed ballot title is in legal form and in harmony with the law. 62 O.S. § 868(D)(2). If the city attorney determines that the proposed ballot title is not in proper form, the city attorney shall prepare and file a ballot title that does conform to the law.⁴ *Id.* A party may file a protest to the petition, the signature count, or the ballot title in the district court in the county in the situs of the city. 62 O.S. § 868(C), (E).

¶ 7 Section 868 of Title 62 does not require that a referendum petition include a gist. Because Proponents included a gist with Referendum Petition 2425-1, this Court considered whether the gist included was legally sufficient. See *Miller v. Ellis*, 2020 OK 52, 467 P.3d 691. The legal sufficiency of the gist is a question of law subject to the Court's *de novo* review. *Miller v. Ellis*, 2020 OK 52, ¶ 1, 467 P.3d 691, 692. The purpose of the petition's gist is to provide

⁴ On September 23, 2024, the city attorney provided a revised ballot title. The ballot title provides:

Ordinance O-2425-2 adopts the "Rock Creek Entertainment District Project Plan," which includes assistance in development financing for construction of a multipurpose arena, parking garage, and related infrastructure. That Plan anticipates that \$230 million will be borrowed for these projects. The Plan establishes two increment districts to support development of these projects.

Increment District 4 will start on May 1, 2025, allocating all non-dedicated sales tax revenue, 3% of taxable sales, within the District, to project costs. Increment District 5 will begin on December 31, 2026, allocating increased ad valorem tax revenue within the District to project costs.

Both districts will remain active until either \$230 million in principal plus interest is repaid to the lender, \$600 million in public assistance is provided, or 25 years pass, whichever occurs first.

Protest, Ex. E, ROA, 108.

potential signatories, looking only at the gist, with an outline or a rough sketch of the contents of the petition in order to prevent fraud, deceit, or corruption in the referendum process. *In re Initiative Petition No. 426, State Question No. 810*, 2020 OK 44, ¶¶ 7–8, 465 P.3d 1259, 1263; *In re Initiative Petition No. 384*, 2007 OK 48, ¶ 12, 164 P.3d 125, 130. To accomplish this goal, the gist must briefly and accurately describe the purpose and practical effect of the proposition and be free from misleading terms or deceitful language. *Tay v. Green*, 2022 OK 37, ¶ 11, 508 P.3d 431, 435–36; *In re Initiative Petition No. 425, State Question No. 809*, 2020 OK 58, ¶ 9, 470 P.3d 284, 287–88.⁵

The Proposed Measure

¶ 8 The gist of the Petition provides:

The referendum petition seeks an election for the voters of Norman to approve or reject City of Norman Ordinance 0-2425-2. This Ordinance adopts and approves the “Rock Creek Entertainment District Project Plan.” The Project Plan area is located between Interstate 35 and Max Westheimer Airport, and it runs south from Tecumseh Road to an area just south of Rock Creek Road.

The Project Plan creates two Tax Increment Financing (TIF) Districts. Increment District No. 4 allocates 100% of the City’s non-dedicated, general fund and capital improvement sales and use taxes generated in District 4, beginning May 1, 2025. Increment District No. 5 allocates 100% of certain ad valorem

⁵ Both Proponents and Protestants argue about how this legal standard should be applied. One argues that a gist fails only when it has clear signs of fraud, deceit, or corruption, and the other argues that a gist must include such details as numerical amounts and the public entities tasked with oversight responsibilities in order to be legally sufficient. The Court declines to either narrow or broaden the standard as advocated by the parties.

taxes (taxes in excess of the base assessed values of property within District 5) generated in District 5, beginning December 31, 2026. Both Districts would last a maximum of 25 years.

The Project Plan authorizes project costs of up to \$600,000,000 for administration, implementation, and assistance to the Project Developer in financing \$230,000,000 in costs related to the construction of an arena, a parking garage, and additional infrastructure. The incremental tax revenues generated and allocated in the TIF Districts, along with all potential state matching funds, would be used to pay for authorized project costs, and for no other purpose.

Protest, Ex. A, ROA, 37.

Analysis

¶ 9 Proponents appeal the trial court's conclusion that the gist was legally insufficient, arguing that the gist was free from the taint of fraud, deceit, corruption, or misleading terms, and that it sufficiently informed potential signatories of what the Rock Creek Plan was intended to do.⁶ Proponents argue that Protestants advocate for application of the higher ballot title standard, that omissions in the gist did not perpetuate fraud on the signatories, and the gist accurately conveyed the intent of the Ordinance and the Rock Creek Plan.

⁶ Proponents also ask this Court to determine if the district court erred in adopting the city attorney's revised ballot title and that the revised ballot title contained errors. This opinion is limited to the legal sufficiency of the gist of Referendum Petition 2425 without consideration of the sufficiency of the proposed ballot title or the city attorney's revised ballot title.

¶ 10 According to Protestants, the gist misstated the maximum amount of public assistance made to the Rock Creek Plan. Protestants contend that the gist inaccurately conveyed that the project would cost up to \$600,000,000 in costs plus \$230,000,000 in financing assistance to the project developer. Protestants argue that the gist should explain that, by the Ordinance, the City has not agreed to encumber other funds and the City's funding obligations terminate at the occurrence of the earliest of three triggering events.

¶ 11 A gist must provide sufficient information for a potential signatory, who may choose to look only at the gist before signing a petition, to make an informed decision about the Ordinance and the Rock Creek Plan. *In re Initiative Petition No. 384*, 2007 OK 48, ¶ 12, 164 P.3d 125, 130. A legally insufficient gist can therefore "contain[] too much and not enough information." *Id.* The gist in this case suggests that the incremental taxes would last for a period of up to twenty-five years, rather than ending at the first of three occurrences. The gist, therefore, does not provide potential signatories with a clear understanding of how long the obligation would last. Because of this omission, the gist "does not provide a potential signatory with sufficient information to make an informed decision about the true nature" of the Ordinance and the Rock Creek Plan. *In re Initiative Petition No. 409*, 2016 OK 51, ¶ 7, 376 P.3d 250, 254.

¶ 12 Additionally, the gist's phrasing that the "Project Plan authorizes project costs of up to \$600,000,000 for administration, implementation, and

assistance to the Project Developer in financing \$230,000,000 in costs” inaccurately describes the maximum amount of public financial assistance. While a gist need not include “every regulatory detail” in the gist, the outline provided in the gist must be accurate in order to be legally sufficient. *In re Initiative Petition No. 425*, 2020 OK 58, at ¶ 9, 470 P.3d at 288. The phrasing of the authorized costs in the gist inaccurately conveys that the Ordinance and the Rock Creek Plan authorize \$600,000,000 in project costs in addition to \$230,000,000 in financing instead of \$600,000,000 and \$230,000,000 as two of three separate triggers. The outline provided in this gist is inaccurate and thus legally insufficient.

¶ 13 Protestants assert that the gist misidentifies the categories of incremental sales/uses taxes allocated to the Rock Creek Plan so a potential signatory might believe that three categories of taxes—non-dedicated taxes, general fund taxes, and capital improvement taxes—would be allocated to the Rock Creek Plan and that the gist should inform potential signatories that three percent of the City’s sales tax rate would be allocated to the Rock Creek Plan. When reviewing the sufficiency of a gist, this Court does not require a detailed description of restrictions or limitations. *See In re Initiative Petition No. 420, State Question No. 804*, 2020 OK 10, ¶ 8, 458 P.3d 1080, 1085. If a potential signatory would like to know the categories of taxes and the exact percentage allocated to the Rock Creek Plan, a potential signatory may review the text of the petition for further details. *In re Initiative Petition No. 426, State Question*

No. 810, 2020 OK 44, ¶ 6, 465 P.3d 1259, 1263 (citing *McDonald v. Thompson*, 2018 OK 25, ¶ 10, 414 P.3d 367 and noting that “ballot titles have specific statutory requirements that are more stringent than a gist because a ballot title is all a voter will see in the voting booth”). Inclusion of the percentage and a description of the categories of non-dedicated taxes are not required to make the gist legally sufficient.

¶ 14 Protestants argue that the gist contains multiple other deficiencies, including the use of highly technical and complicated terms and omissions of the public entities that will oversee the Rock Creek Plan; that the City will not issue any public debt; that the principal objectives of the Rock Creek Plan are not listed; that the project would include hotel, office, residential, and retail spaces; and that the Rock Creek Plan is a pay-as-you-go plan. We disagree that the gist must include all the information advocated for by Protestants. As noted, a gist need not contain every regulatory detail so long as the outline itself is not incorrect. *In re Initiative Petition No. 420, State Question No. 804*, 2020 OK 10, ¶ 4, 458 P.3d 1080, 1084. Further, “the gist need not describe policy arguments for or against the proposal” *Miller v. Ellis*, 2020 OK 52, ¶ 4, 467 P.3d 691, 693. These details are not critical to protecting the referendum process. *In re Initiative Petition No. 420, State Question No. 804*, 2020 OK 10, ¶ 4, 458 P.3d 1080, 1084.

Conclusion

¶ 15 We agree that the gist misstates the maximum amount of public assistance made to the Rock Creek Plan and omits that the TIF Districts will remain active until the first of the three triggering events. The misstatement and omission of the three triggering events makes the gist incorrect and misleading. We hold, on these grounds, that Referendum Petition 2425-1 is legally insufficient.

¶ 16 Proponents' Motion for *En Banc* Oral Argument is denied.

**PREVIOUSLY RETAINED ON MOTION OF PETITIONERS;
ORDER OF THE TRIAL COURT AFFIRMED.**

CONCUR: KUEHN, V.C.J., and WINCHESTER, EDMONDSON, COMBS,
GURICH, DARBY, KANE and JETT, JJ.

DISSENT: ROWE, C.J. (by separate writing).

ORIGINAL

2026 OK 04



FILED
SUPREME COURT
STATE OF OKLAHOMA
IN THE SUPREME COURT OF THE STATE OF OKLAHOMA

Kyle Allison, Vernon McKnown, Jr.,)
David Nimmo and Philip Quinn,)
Appellees,)
v.)
Pamela Sue McCoy-Post, Paul Thomas)
Arcaroli, and Richard Lorenz Sondag,)
Appellants.)

FEB - 3 2026
SELDEN JONES
CLERK

No. 122,946

**FOR OFFICIAL
PUBLICATION**

ROWE, C.J., DISSENTING:

¶1 The Oklahoma Constitution unequivocally declares that “all political power is inherent in the people.” Okla. Const. art. 2, § 1. The first power reserved to the people is the initiative—the right to propose any legislative measure. The second power is the referendum—the right to present a proposed law to the people for a vote. Because the initiative and referendum are the closest expressions of direct democracy, and enshrined in the Oklahoma Constitution, this Court has a duty to fully preserve them to the fullest extent permitted by the spirit and letter of the law. *In re Initiative Petition No. 448*, 2025 OK 56, ¶ 4, 577 P.3d 276, 281. These inherent powers are reserved to the people at the state level,¹ the local level,² and under the Local Development Act.³

¹ 34 O.S. § 1 *et seq.*

² 11 O.S. §§ 15-101–15-110.

³ 62 O.S. §§ 850–869

Rec'd (date)	2-3-26
Posted	PE
Mailed	PE
Distrib	PE
ish	yes no

¶2 The Ordinance, enacted by the City of Norman under the Local Development Act, 62 O.S. §§ 850–869, created two tax increment financing districts to support the construction of a multipurpose arena, parking garage, and related infrastructure as part of the Rock Creek Plan (the “Plan”). Norman citizens who opposed the Plan circulated a referendum petition under 62 O.S. § 868⁴ seeking to put the Ordinance to a vote of the people of Norman. After the Proponents gathered sufficient signatures, Protestants challenged the validity of the referendum petition’s gist.

¶3 Our jurisprudence is replete with case law on the gist of an initiative and referendum petition. Title 62 O.S. § 868 does not require that a referendum petition include a gist; however, because the Proponents included one, the Majority now reviews its sufficiency under the standard set forth by our extensive gist jurisprudence.

¶4 The purpose of the gist is to prevent fraud, deceit, or corruption in the initiative process. *Miller v. Ellis*, 2020 OK 52, ¶ 4, 467 P.3d 691, 692. To prevent fraud, deceit, and corruption, the gist must provide signatories with sufficient information to make an informed decision about the true nature of the measure and explain the proposal’s effect. *Id.* at 69–93. But the gist need not include every detail, so long as its outline is not incorrect. *Id.* at 693.

⁴ Section 868 sets forth that “the powers of initiative and referendum, . . . are reserved to the people of every city, town or county with reference to the tax relief or incentives or exemptions or increment captured as authorized by Section 6C of Article X of the Oklahoma Constitution and as provided for in this act.” 62 O.S. § 868(A).

¶5 Protestants contend the gist inaccurately conveys that the Plan authorizes \$600,000,000 in project costs *and* \$230,000,000 in financing assistance to the project developer. Additionally, Protestants argue the gist fails to describe that the collection of taxes will terminate upon the earliest of three occurrences: “(1) funds having been provided to allow non-City parties to service debt in a principal amount of \$230 million; (2) \$600,000,000 million in total having been provided to allow these parties to service this same debt (principal plus interest); or (3) the passage of 25 years from the Ordinance’s creation of the TIF districts.”⁵ The Majority agrees, finding the gist inaccurate.

¶6 Comparison of the Plan, the Ordinance, and the gist demonstrates that the gist accurately summarizes the governing documents. Protestants simply take issue with how that summary is presented.⁶ The question we are tasked with

⁵ Appellees’ Answer Brief, 10.

⁶ Interestingly, the gist aligns almost exactly with the summary the City Attorney provided to the City Council prior to casting its 5-4 vote. Specifically, the City Attorney summarized the Plan as follows:

The Rock Creek Entertainment District Project Plan (the “Project Plan”) creates two increment districts. Increment District No. 4 is a sales tax increment district that would allocate 100% of the sales tax increment (defined as the non-dedicated portion of the City’s sales and use taxes generated within the District) beginning May 1, 2025 and **lasting for a maximum of 25 years** pursuant to the Act. Increment District No. 5 is an ad valorem increment district that would allocate 100% of the ad valorem increment (defined as the ad valorem taxes in excess of the base assessed values of the property within the District) beginning December 31, 2026 and **lasting for a maximum of 25 years** pursuant to the Act. Funds generated within the Increment Districts will be held by the Norman Tax Increment Finance Authority (the “Authority”) for authorized project costs.

The Project Plan authorized project costs up to \$600 million for expenditure on Administration/Implementation and Assistance in Development Financing. Assistance in Development Financing is intended to assist the Developer to finance \$230 million in private development costs related to the construction of an arena and a parking garage serving the arena, as well as additional needed infrastructure. Any state funds received pursuant to the Leverage Act will also be provided to the developer for the improvements. The lesser of 2% of the ad valorem increment or \$200,000 per year will be

answering is whether the gist perpetrated fraud on the signatories. The Ordinance and the Plan are both of great textual complexity and were undoubtedly drafted by lawyers specialized in municipal finance law. To find that the gist is misleading we must conclude the governing documents it summarizes are misleading.

¶7 The gist accurately states that the Plan authorizes project costs up to \$600,000,000. Section IX(2) of the Plan states the same: "The amount of Assistance in Development Financing shall not exceed \$600,000,000." Importantly here, the gist utilizes "up to" to inform signatories that the highest amount to be collected in project costs is \$600,000,000. The use of "up to" does not mandate that \$600,000,000 must be collected, but only that the amount will not be surpassed.

¶8 Almost verbatim, the gist utilizes explicit language from the Plan to inform signatories what costs are included *within* the possible \$600,000,000 in project costs.

Project Plan – Authorized Costs	Proponents' Gist – Authorized Costs
<i>Authorized Project Costs Include Assistance in Development Financing and Administration/Implementation.</i>	The Project Plan authorizes project costs of up to \$600,000,000 <i>for administration, implementation, and assistance to the Project Developer...</i>
The amount of Assistance in Development Financing <i>shall not exceed \$600,000,000.</i>	authorizes project costs of up to \$600,000,000...
Assistance in Development Financing consists of amounts paid to the Project's developer to incentivize the Project... <i>for the Project's developer and its development partners to</i>	assistance to the Project Developer <i>in financing \$230,000,000 in costs related to the construction of an arena, a parking garage, and additional infrastructure.</i>

allocated to the Authority for costs related to the creation and implementation of the Project Plan.

Appellants' Brief in Chief, 18 (emphasis added).

finance \$230,000,000 in private development and public infrastructure costs. ⁷	
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¶9 Within the Plan, subsection (2) details what is included in the authorized costs and subsection (3) explains the meaning of “Assistance in Development Financing.” The gist appropriately simplifies these provisions by outlining what costs are included within the \$600,000,000 cap on authorized project costs.

¶10 Finally, the gist states that “[b]oth Districts would last a maximum of 25 years.” Section 9 and 10 of the Ordinance state the tax increments may be used to pay for the project “for a period not to exceed 25 fiscal years from the effective date” of the Increment District. The gist’s statement that a tax will last for a maximum of 25 years conveys precisely the same limitation of the Ordinance: the tax will not last longer than 25 years.

¶11 Protestants additionally contend the gist is insufficient because it fails to specify that the tax will terminate upon the occurrence of the earliest of three conditions. But the gist is not required to include “every regulatory detail so long as its outline is not incorrect.” *In re Initiative Petition No. 425, State Question No. 809*, 2020 OK 58, ¶ 9, 470 P.3d 284, 288.

¶12 The gist, as written, communicates that the tax may last 25 years—aligning with the Ordinance. Nonetheless, the Majority concludes the gist does not

⁷ Protest Petition, Ex. C. Project Plan, 5.

provide signatories with a clear understanding of how long the obligation will last. Majority Op. ¶ 11. But it does—the tax obligation may last 25 years at the longest. The specifics on how that might occur is not so insufficient under our jurisprudence to render the gist misleading—nor is it a fraudulent explanation.⁸

¶13 Upon review, the gist is not inaccurate, misleading, and is certainly not fraudulent. It synthesizes the technically complex governing documents that—in themselves—are difficult to decipher. The gist is not required to resolve such technical complexities—rather it is tasked with providing signatories a fair outline of the measure's substance to prevent fraud, deceit, or corruption. The referendum power should not be crippled, avoided, or denied by technical construction by the courts. *In re Initiative Petition No. 448*, 2025 OK 56, ¶ 5, 577 P.3d 276, 281.

¶14 The peoples' fundamental right to referendum is rooted in our Constitution and must be zealously protected. I cannot accept that Proponents' gist is so inadequate as to deprive the voters of their constitutional right to vote—up or down—on the Ordinance. I would allow the Ordinance to go to a vote of the People. Accordingly, I respectfully dissent.

⁸ If a signatory were curious about how the tax obligation may end, he or she could review the text of the Ordinance for further details. Majority Op. ¶ 13. *In re Initiative Petition No. 426, State Question No. 810*, 2020 OK 44, ¶ 6, 465 P.3d 1259, 1263 (explaining a potential signatory at this stage in the process may review the text of the petition itself to answer any question or provide further details not found in the gist on the signature sheet).

