



## AGENDA

### TAHLEQUAH CITY COUNCIL - SPECIAL MEETING

**Date/Time of Meeting** Tuesday, May 19, 2026 at 1:00 PM

**Place of Meeting** The meeting will be held at 111 Cherokee Ave. Tahlequah, OK 74464  
(voting members of the public body will be present in person).

Official action can only be taken on items which appear on the agenda. The City Council may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When the City Council desires more information on an item, the City Council may refer the matter to City staff or to a committee for further consideration. Under certain circumstances, items may be deferred to a specific date or stricken from the agenda entirely.

Join "Zoom" Meeting

Meeting ID: 842 0266 9534

Passcode: 4560651

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#### 1. MEETING CONVENED

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- a) Meeting Called to Order
- b) Roll Call
- c) **Public Notice:** A Public Notice of meeting was provided on December 4, 2025, at 10:00 a.m. to the OK Secretary of State and an additional notice was provided on May 7, 2026 at 2:39 pm at 111 S. Cherokee Ave. Tahlequah, OK 74464.

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#### 2. SPECIAL SESSION

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- a) Presentation of the City of Tahlequah 2024–2025 Audit by Robert St. Pierre.
- b) Discussion regarding the City Budget for the 2026-2027 fiscal year. Mayor Suzanne Myers
- c) Discussion and possible action to approve or deny authorizing the Mayor to enter into a Memorandum of Agreement with the Cherokee Nation to construct road and/or bridge projects to be reimbursed by the Cherokee Nation. City Administrator Taylor Tannehill
- d) Discussion and possible action to award and enter into an agreement with the lowest responsible bidder for Project 2026-04, East 4th Street Roadway Project, or reject all bids. Special Project Director Ray Hammons
- e) Discussion and possible action to award and enter into an agreement with the lowest responsible bidder for Project 2026-05, Cherokee Elementary Access Road, or reject all bids. Special Project Director Ray Hammons
- f) Discussion and possible action to award and enter into an agreement with the lowest responsible bidder for Project 2026-06, N. Jones Walking Path project, or reject all bids. Special Project Director Ray Hammons
- g) Discussion and possible action to approve, approve with modification, or deny **Ordinance No. 1396-2026**, an ordinance of the City of Tahlequah known as the 2026 Capital

Improvement Sales Tax Ordinance, establishing use of funds for .5% sales tax. City Administrator Taylor Tannehill/Mayor Suzanne Myers

- h)** Discussion and possible action to approve, approve with modifications or deny **Resolution No. 05-19-2026A**, a resolution of the City of Tahlequah, calling for a special election. City Administrator Taylor Tannehill/Mayor Suzanne Myers
- i)** Discussion and possible action to approve, approve with modification, or deny **Ordinance No. 1397-2026**, an ordinance of the City of Tahlequah known as the 2026 General Fund Sales Tax Ordinance, establishing the use of funds for .25% sales tax. City Administrator Taylor Tannehill/Mayor Suzanne Myers
- j)** Discussion and possible action to approve, approve with modification, or deny **Resolution No. 05-19-2026B**, a resolution of the City of Tahlequah, calling for a special election. City Administrator Taylor Tannehill/Mayor Suzanne Myers
- k)** Adjournment.

# NOTICE OF MEETING

## TAHLEQUAH CITY COUNCIL

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### SPECIAL MEETING

**Date/Time of Meeting:** TUESDAY, MAY 19, 2026, at 1:00 p.m.  
**Place of Meeting:** City Hall, 111 Cherokee Ave. Tahlequah, OK 74464

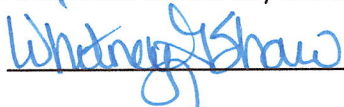
Official action can only be taken on items which appear on the agenda. The City Council may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When the City Council desires more information on an item, the City Council may refer the matter to City staff or to a committee for further consideration. Under certain circumstances, items may be deferred to a specific date or stricken from the agenda entirely.

Members of the public may attend the meeting in person or remotely by Zoom using the instructions for remote attendance, provided below. The remote attendance option is provided to the public to encourage and facilitate informed citizenry.

**Join “Zoom” Meeting**  
**Meeting ID: 842 0266 9534**  
**Password: 4560651**

**Videoconference and/or teleconference access instructions for public attendance at the meeting:** the Public and City Staff may remotely attend this meeting by joining the Zoom meeting via the web or the Zoom app ([www.zoom.us](http://www.zoom.us)) **Access Code: 842 0266 9534 Password: 4560651**. If you wish to receive a copy of any materials that are presented to the City Council, please submit your request to [cityclerk@tahlequah.gov](mailto:cityclerk@tahlequah.gov).

Filed in the office of the city clerk at 2:39 pm on May 7, 2026.

Signed   
\_\_\_\_\_  
City Clerk



Tahlequah City Council  
**AGENDA ITEM REPORT**

Item No. 2a  
Meeting Date 5/19/2026  
Initiator \_\_\_\_\_  
Office / Department Finance

**Item Title**

Presentation of the City of Tahlequah 2024–2025 Audit by Robert St. Pierre.

**Background**

Yearly Agenda Item.

**Exhibits**

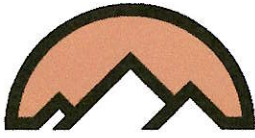
1. 2024-2025 Audit Summary

**Funding Source**

\_\_\_\_\_

**Request**

\_\_\_\_\_



## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council  
City of Tahlequah, Oklahoma

### Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Tahlequah, Oklahoma (the "City") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Tahlequah Educational Facilities Authority ("TEFA") component unit, which represents 100%, 100%, and 100%, respectively of the assets, net position, and revenues of the non-major proprietary funds, and 0.00%, 0.18%, and 0.43%, respectively of the assets, net position, and revenues of the business-type activities as of June 30, 2025. We did not audit the financial statements of the Tahlequah Public Facilities Authority ("TPFA") component unit, which represents 100%, 100%, and 100%, respectively of the assets, net position, and revenues of the TPFA fund, and 32.41%, 36.57%, and 1.39%, respectively of the assets, fund balance, and revenues of the governmental activities as of June 30, 2025. We did not audit the financial statements of the discretely presented component units of the Tahlequah Hospital Authority ("THA"), and the Tahlequah Regional Development Authority ("TRDA"), which represents 100 percent of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as it relates to the amounts included for TEFA, TPFA, THA, and TRDA, are based solely on the reports of the other auditors.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Emphasis of Matter

As discussed in Note 12 to the financial statements, the City has recorded a prior period adjustment to the financials relating to overstated construction in progress from a previous fiscal year. Our opinion is not modified with respect to this matter.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, pension plan information, and other post-employment benefits information be presented to supplement the basic financial

statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The general fund combining schedules and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the general fund combining schedules and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

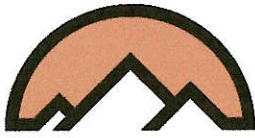
### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*St. Pierre, Kimble, & Associates CPA, PC*

St. Pierre, Kimble, & Associates, C.P.A, P.C.  
Stilwell, Oklahoma

May 6, 2026



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and Members of the City Council  
City of Tahlequah, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Tahlequah, Oklahoma (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise City's basic financial statements and have issued our report thereon dated May 6, 2026. Our report includes a reference to other auditors who audited the financial statements of TEFA and TPFA as described in our report on the City of Tahlequah, Oklahoma's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether The City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government*

*Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as items 2025-001, which we consider to be a material weakness and significant deficiency.

### **City of Tahlequah's Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's responses were not subject to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

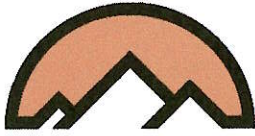
### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*St. Pierre, Kimble, & Associates CPA, PC*

St. Pierre, Kimble, & Associates, C.P.A, P.C.  
Stilwell, Oklahoma

May 6, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE;  
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and Members of the City Council  
City of Tahlequah, Oklahoma

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited City of Tahlequah, Oklahoma (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance

will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance, and which are described in the accompanying schedule of findings and questioned costs as items 2025-001. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The City is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The City's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

### ***Report on Internal Control over Compliance***

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated May 6, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*St. Pierre, Kimble, & Associates CPA, PC*

St. Pierre, Kimble, & Associates, C.P.A, P.C.

Stilwell, Oklahoma

May 6, 2026

**CITY OF TAHLEQUAH, OKLAHOMA**  
**SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2025**

**Internal Control Finding(s)**

**Compliance Finding(s)**

- **2024-001: Filing with the State Auditor and Federal Audit Clearinghouse**

The City did not submit its audit report to the State Auditor prior to the deadline of six months after the end of the fiscal year ending June 30, 2023. Additionally, the City did not submit its audit report to the FAC within nine months from year ending June 30, 2023.

**Status: Repeat Finding**

**Management Response:** Management recognizes the need to submit its single audit reports to the State Auditor and FAC in accordance with the required deadlines in order to remain compliant with requirements. Management has made Professional Services changes to ensure timely audit compliance moving forward.

- **2024-002: Reporting Compliance Requirements of Federal Funds**

**Criteria:** Per the Compliance and Reporting Guidance for Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) assistance listing number (AL#) 21.027, all recipients are required to submit Project and Expenditure Reports. Annual reports are required for cities below 250,000 residents that are allocated less than \$10 million in CSLFRF funding and must be submitted to the Department of Treasury by April 30.

In addition, per the Airport Improvement Program (AIP) handbook for AL# 20.106, grant recipients must submit timely and accurate SF-425 financial reports annually, by December 31, to summarize expenditures and status of project funds.

**Status: Closed**

**Reports were submitted in current year including close out documents.**

**Management Response:** We have reviewed current procedures regarding report preparation and have implemented necessary changes to ensure accuracy. We have also established procedures to ensure a timely reconciliation of federal revenues and expenses.



Tahlequah City Council  
**AGENDA ITEM REPORT**

Item No. 2b  
Meeting Date 5/19/2026  
Initiator \_\_\_\_\_  
Office / Department Administration

**Item Title**

Discussion regarding the City Budget for the 2026-2027 fiscal year. Mayor Suzanne Myers

**Background**

\_\_\_\_\_

**Exhibits**

None

**Funding Source**

\_\_\_\_\_

**Request**

\_\_\_\_\_



Tahlequah City Council  
**AGENDA ITEM REPORT**

Item No. 2c  
Meeting Date 5/19/2026  
Initiator \_\_\_\_\_  
Office / Department Administration

**Item Title**

Discussion and possible action to approve or deny authorizing the Mayor to enter into a Memorandum of Agreement with the Cherokee Nation to construct road and/or bridge projects to be reimbursed by the Cherokee Nation. City Administrator Taylor Tannehill

**Background**

\_\_\_\_\_

**Exhibits**

1. CN MOA-Roads & Bridges

**Funding Source**

\_\_\_\_\_

**Request**

\_\_\_\_\_

**MEMORANDUM OF AGREEMENT  
between the CHEROKEE NATION and  
CITY OF TAHLEQUAH**

This Memorandum of Agreement (hereinafter referred to as "Agreement") is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2026, by and between Cherokee Nation, P.O. Box 948, Tahlequah, Oklahoma 74465 (hereinafter referred to as the "NATION"), and the Board of CITY Commissioners of the CITY OF TAHLEQUAH, 111 S. Cherokee Ave, Tahlequah, Oklahoma 74464 (hereinafter referred to as the "CITY").

WITNESSETH:

WHEREAS the NATION wishes to enter into an agreement with the CITY to provide construction, improvement, right-of-way acquisition, and/or utility relocations for roads and/or bridges within said CITY, and

WHEREAS the CITY hereby affirms it is an independent entity in accordance with the laws of the State of Oklahoma and the Internal Revenue Service, and further maintains it is qualified, willing, and able to perform the services herein described, and

NOW, THEREFORE, and in consideration of the mutual covenants, promises, agreements, understandings, and conditions herein contained, the parties hereto mutually promise to the other, agree and understand as follows, to wit:

TERM: The term of this Agreement shall be from October 01, 2025, through September 30, 2026, unless canceled or extended in writing by both parties hereto.

**TRIBALLY FUNDED PROJECTS:**

The CITY agrees to submit a road/bridge improvement request in accordance with the guidelines established by the NATION; and, upon written notification of approval by the NATION, the CITY agrees to construct road and/or bridge projects with CITY forces and agrees to be reimbursed by the NATION for the cost of the materials upon satisfactory completion of the work from the funds allocated by the NATION for said projects. The CITY further agrees to:

1. Grade, drain, resurface, or construct projects in accordance with Oklahoma Department of Transportation or CITY Specifications and Standards or equivalent.
2. Be entirely responsible for the initiation, environmental aspects, construction, and completion for all work associated with the projects.

3. Install permanent signs in accordance with Oklahoma Department of Transportation Specifications.
4. Install descriptive signs, provided by the NATION, at each end of the projects explaining the name of the project, funding source, etc.
5. Maintain said projects upon completion at no cost or liability to the NATION.
6. Periodic inspections and monitoring the progress of said projects by the NATION.
7. A final inspection by the NATION to determine satisfactory completion of said projects.
8. Submit an original invoice to the Cherokee Nation Department of Transportation accompanied by suitable evidence of expenditures made by the CITY in the execution of said projects.
9. The withholding of funds by the NATION should the CITY fail to complete any portion of said projects under this MOA.

**FEDERALLY FUNDED REIMBURSEMENT PROJECTS:**

For projects authorized by the NATION in which the CITY is hired to perform engineering or construction related activities for reimbursement of the NATION's federal funds, the CITY agrees to:

1. Comply with federal audit standards.
2. Perform any of the following activities: environmental compliance, design, right-of-way research and document preparation, right-of-way valuations, if necessary, right-of-way acquisition, and utility coordination and/or utility relocations in accordance with either federally approved standards or equivalent state standards of the Oklahoma Department of Transportation and in accordance with the scope of work approved by the NATION.
3. Submit proper invoices, along with evidence of expenditures to the NATION for reimbursement.

**FEDERALLY FUNDED PASS-THROUGH PROJECTS:**

For projects authorized by the NATION in which the NATION'S federal funds are utilized as a pass-through to the CITY to match CITY funding or for the CITY to comply with state obligation requirements for engineering or construction related activities, the CITY agrees to:

1. Comply with federal audit standards.
2. Perform any of the following activities: environmental compliance, design, right-of-way research and document preparation, right-of-way valuations, if necessary, right-of-way acquisition, and utility coordination and/or utility relocations in accordance with either federally approved standards or equivalent state standards of the Oklahoma Department of Transportation and in accordance with the scope of work approved by the NATION.
3. Construct road and bridge projects in accordance with the plans, specifications, and estimate approved by the NATION.
4. Install permanent signs in accordance with Oklahoma Department of Transportation Specifications.
5. Install descriptive signs, provided by the NATION, at each end of the projects explaining the name of the project, funding source, etc.
6. Maintain said projects upon completion at no cost or liability to the NATION.
7. Periodic inspections and monitoring the progress of the projects by the NATION.
8. Submit proper invoices for the payment of activities approved by the NATION.

**COMPENSATION:**

In consideration and compensation for services rendered by the CITY, the NATION agrees to:

1. Pay all invoices submitted by the CITY covered under this agreement.
2. Reimburse the CITY for invoices submitted under Tribally Funded Projects and Federally Funded Reimbursement Projects.
3. Make appropriate payment to the CITY for invoices submitted under Federally Funded Pass-Through Projects.

**GENERAL PROVISIONS:**

The following general provisions apply to this agreement:

1. This Agreement shall be governed by, construed, and enforced in accordance with the laws of the United States and where applicable, the laws of the Cherokee

Nation. If it should appear that any of the Agreement terms are in conflict with any rule of law or statutory provision of the United States, or where applicable, with any rule of law or statutory provision of the Cherokee Nation, such conflicting term(s) shall be deemed inoperative and null and void insofar as it may be in conflict with such law or statutory provision, and shall be deemed modified to conform to such rule of law or statutory provision. However, such conflict shall not operate to nullify or void the entire Agreement.

2. This Agreement contains the complete expression of the parties' agreement with respect to the subject matter hereof, and shall bind the parties, their successors and assigns. There are no previous or contemporary understandings, representations, or warranties not set forth herein. No subsequent amendment or modification of this Agreement shall be of any force or effect unless in writing and signed by the parties to be bound thereby. No provision of this Agreement shall be considered waived by the NATION unless such waiver is in writing and signed by the NATION. No such waiver shall be a waiver of any past or future default, breach, or modification of any of the provisions of this Agreement unless expressly stipulated in such waiver. The party's further state to the best of their knowledge, no employee of the NATION who exercises any functions or responsibilities in connection with the performance hereunder has any personal interest, direct or indirect, in this Agreement. This Agreement shall supersede any and all written or oral statements, agreements, and/or representations of the parties made prior to or contemporaneously with the execution hereof. The parties agree their respective performances hereunder shall be governed by an obligation of good faith.
3. This Agreement may be terminated or canceled by either party with or without cause, upon thirty days (30) written notice of intention to the authorized representatives of each party signed below. In the event this Agreement is terminated or canceled by either party, the NATION shall compensate the CITY only for services performed up to the date of termination and/or cancellation.
4. The NATION and the CITY hereby agree the services specified in this Agreement may not be delegated or assigned without the prior written consent of the NATION.
5. This Agreement shall not be construed to constitute a joint venture, partnership, nor other form of agreement creating a joint liability between the parties. Each party shall be responsible and liable for the acts and omissions of its respective agents and employees.
6. The CITY certifies to the best of its knowledge and belief that neither the CITY, nor any of its principals, are presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any federal, state, local, or tribal agency. The CITY also certifies to the best of its knowledge and belief that it has not, within a three-year-period preceding this Agreement, been convicted of or had a civil judgment rendered against it for: commission of a fraud or a criminal offense in connection with obtaining, attempting to obtain, or

performing a public (federal, state, local, or tribal) contract or subcontract; violation of federal or state antitrust statutes relating to submission of offers or commissions or embezzlement, theft, forgery, bribery, falsifications or destruction of records, and/or making false statements; and is not presently indicted for, or otherwise criminally or civilly charged by a governmental entity with, commission of any of the offenses enumerated in this provision. The CITY certifies it has not within a three-year period preceding this Agreement, had one or more contracts terminated for default by a federal, state, local, or tribal agency.

7. The parties hereto stipulate and agree the NATION is a sovereign nation in accordance with the laws of the Internal Revenue Service, and further maintains it is qualified, willing, and able to perform the services herein described. Any employee, agent, and/or representative furnished hereunder shall be deemed to be the NATION'S employee, agent, and/or representative exclusively.
8. The CITY shall, within the limitations placed on the CITY by the Oklahoma constitution and Oklahoma State Law, indemnify and hold harmless the NATION, its boards, officers, employees, agents, and subagents, individually and collectively from all fines, claims, demands, suits or actions of any kind or nature arising by reason of the CITY'S negligent or tortuous acts or omissions in the course of the performance of this agreement.
9. The NATION'S obligation for payment under this Agreement is contingent upon the availability of appropriated funds from which payment for services can be made. Funds are available for performance under this Agreement when appropriated or authorized by the Tribal Council of the Cherokee Nation. No legal liability on the part of the NATION for any payment may arise hereunder until funds are made available by the designated officer of the NATION for performance and until the CITY receives notice of availability from the NATION'S designated officer through issuance of a purchase order.
10. TERO: The Cherokee Nation shall to the greatest extent feasible give preference in the award of contracts to Indian organizations and Indian-owned economic enterprises. All contracting is required to comply with procedures for selection of Contractors and Sub-contractors as set forth in legislation pertaining to preference to Indians in the awarding of contracts, Section 7(b) of the Indian Self-Determination Act if applicable, as well as the Cherokee Nation Acquisition Management Policies and Procedures. The successful Contractor will insert this clause in every subcontract in connection with the project
11. TAXES, FEES, ASSESSMENTS: The CITY accepts full and exclusive liability for the payment of any and all taxes and assessments which may now or hereafter be imposed by tribal, local, state, or federal governments, including without limitation, all applicable TERO fees, sales tax, use power, gross receipts, or other taxes levied with respect to materials furnished or work performed by the CITY, or payments made to the CITY through issuance of a purchase order including but not limited

to, building permits, CITY'S licenses, specialty permits required by law to be issued to the CITY, and/or transportation permits. The CITY and its subcontractors shall, in addition to the above, comply with the NATION' S job site procedures and regulations.

All notices required hereunder shall be sent via U.S. Mail and or electronically via email, postage paid, as follows:

To the NATION: Cherokee Nation Department of Transportation  
Attention: Andy Quetone, Director  
P.O. Box 948  
Tahlequah, OK 74465

With a copy to: Cherokee Nation Acquisition Management  
Attention: Contracts Office  
P.O. Box 948  
Tahlequah, OK 74465

To the CITY: Board of CITY OF TAHLEQUAH  
Attention: Suzanne Myers, Mayor  
111 S. Cherokee Ave.  
Tahlequah, OK 74464

In witness whereof, the parties hereto have subscribed their names on the date set forth herein:

BOARD OF CITY COMMISSIONERS  
OF CITY OF TAHLEQUAH:

\_\_\_\_\_  
Suzanne Myers, Mayor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Member

\_\_\_\_\_  
Date

\_\_\_\_\_  
Member

\_\_\_\_\_  
Date

CHEROKEE NATION:

\_\_\_\_\_  
Andy Quetone, Director  
Department of Transportation

\_\_\_\_\_  
Date

\_\_\_\_\_  
Michael Lynn, Executive Director  
Infrastructure/Dept. of Transportation

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chuck Hoskin Jr., Principal Chief  
Cherokee Nation

\_\_\_\_\_  
Date



Tahlequah City Council  
**AGENDA ITEM REPORT**

Item No. 2d

Meeting Date 5/19/2026

Initiator Ray Hammons, Special Projects Director

Office / Department Administration

**Item Title**

Discussion and possible action to award and enter into an agreement with the lowest responsible bidder for Project 2026-04, East 4th Street Roadway Project, or reject all bids. Special Project Director Ray Hammons

**Background**

Bid documents not included but will be available at meeting.

**Exhibits**

None

**Funding Source**

**Request**



# Tahlequah City Council AGENDA ITEM REPORT

Item No. 2e  
Meeting Date 5/19/2026  
Initiator Ray Hammons, Special Projects Director  
Office / Department Administration

## Item Title

Discussion and possible action to award and enter into an agreement with the lowest responsible bidder for Project 2026-05, Cherokee Elementary Access Road, or reject all bids. Special Project Director Ray Hammons

## Background

Backup documents will be available at the Council Meeting.

## Exhibits

None

## Funding Source

## Request



# Tahlequah City Council AGENDA ITEM REPORT

Item No. 2f  
Meeting Date 5/19/2026  
Initiator \_\_\_\_\_  
Office / Department Administration

## Item Title

Discussion and possible action to award and enter into an agreement with the lowest responsible bidder for Project 2026-06, N. Jones Walking Path project, or reject all bids. Special Project Director Ray Hammons

## Background

Backup documents will be available at the Council Meeting.

## Exhibits

None

## Funding Source

## Request



# Tahlequah City Council AGENDA ITEM REPORT

Item No. 2g  
Meeting Date 5/19/2026  
Initiator Taylor Tannehill, City Administrator, Suzanne Myers, Mayor  
Office / Department Administration

## Item Title

Discussion and possible action to approve, approve with modification, or deny **Ordinance No. 1396-2026**, an ordinance of the City of Tahlequah known as the 2026 Capital Improvement Sales Tax Ordinance, establishing use of funds for .5% sales tax. City Administrator Taylor Tannehill/Mayor Suzanne Myers

## Background

## Exhibits

1. 2026 Tahlequah Capital Improvement Sales Tax Ordinance

## Funding Source

## Request

**ORDINANCE NO. 1396-2026**

**AN ORDINANCE PERTAINING TO FINANCE AND TAXATION, CREATING THE 2026 CAPITAL IMPROVEMENT SALES TAX ORDINANCE, ENACTING A NEW ORDINANCE ASSESING AND LEVYING AN EXCISE TAX OF 0.50 PERCENT IN ADDITION TO ALL OTHER EXCISE TAXES ASSESSED AND LEVIED BY THE CITY OF TAHLEQUAH, OKLAHOMA, AND ALL OTHER TAXING AUTHORITIES, UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TO ANY PERSON TAXABLE UNDER THE OKLAHOMA SALES TAX CODE, 68 OS § 1350 ET SEQ, AS AMENDED; AND FOR OTHER PURPOSES; PROVIDING FOR AN EFFECTIVE DATE; AND REQUIRING THE FULL TEXT BE PUBLISHED.**

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and City Council of the City of Tahlequah, Oklahoma, that:

**SECTION 1. NEW LAW.** A new section of law to be known as Article VIII of Chapter 295 of the City of Tahlequah Code of Ordinances is hereby adopted to read as follows:

**CHAPTER 295. TAXATION**  
**ARTICLE VIII. 2026 CAPITAL IMPROVEMENT SALES TAX**

**Section 295-201. Citation.**

This article shall be known as, and may be cited as, the “2026 Capital Improvement Sales Tax Ordinance.”

**Section 295-202. Tax rate and levy.**

There is hereby assessed and levied a city excise tax of 0.50 percent, in addition to all other excise taxes assessed and levied by the City of Tahlequah, Oklahoma, and all other taxing authority, upon the gross proceeds or gross receipts derived from all sales to any person taxable under the provisions of the Oklahoma Sales Tax Code, 68 O.S. § 1350 *et seq*, as amended. The terms and provisions of said Oklahoma Sales Tax Code, where applicable and not in conflict, are incorporated herein by reference thereto.

**Section 295-203. Tax additional to all other levies.**

The excise tax levied pursuant to the provisions of this article is in addition to any and all other excise taxes levied or assessed by the city of any other taxing authority. Particularly, the tax levied under this article shall be above, and in addition to, the excise taxes assessed and levied by this chapter.

**Section 295-204. Purpose of revenues; disposition of revenues.**

(a) It is hereby declared to be the purpose of this Ordinance to provide revenues to be used for the funding of capital expenditures benefitting the City, including but not limited to the streets, utilities, public safety, and community facilities in and of the City and any public trust having the City as beneficiary thereof and/or for the payment of debt service in connection with obligations heretofore issued or to be issued to finance or refinance said capital expenditures and related costs.

(b) The following projects shall be priority for funding from proceeds of this Ordinance, subject to available funding: Public Library Improvements, City Cemetery Improvement, Northeast Health System Improvements, Trail Expansion, Riverlinks Golf Course Improvements, Senior Citizen Center Improvements, new Downtown Fire Station, Street and Parks Lighting and Safety Improvements, new Aquatic Facility, new Amphitheater on Water Street, new Community Event and Municipal Government Complex, Animal Shelter Improvements, and any additional funds shall be utilized for capital expenditures benefitting the City, including but not limited to the streets, utilities, public safety, and community facilities of the City and any public trust having the City as beneficiary thereof and/or for the payment of debt service in connection with obligations heretofore issued or to be issued to finance or refinance said capital expenditures and related costs.

**Section 295-205. Effective date and duration.**

The provisions of this article and the collection of the excise tax referenced herein shall become effective on and after April 1, 2028 subject to approval by a majority of the qualified electors of the City of Tahlequah, Oklahoma, voting on the same in the manner prescribed by law, and continuing until March 31, 2043 and shall be collected on all taxable sales occurring within the city on and between those dates. The provisions of this article and the collection of the excise tax referenced herein shall continue until repealed.

**Section 295-206. Subsisting state permits.**

All valid and subsisting permits to do business issued by the state tax commission pursuant to the Oklahoma Sales Tax Code are, for the purpose of this article, hereby ratified, confirmed and adopted in lieu of any requirement for an additional City permit for the same purpose.

**Section 295-207. Administration and collection procedures.**

For the purposes of administration and collection, the provisions of article II of this chapter shall apply to the excise tax assessed and levied by this article, and the applicable provisions of said article II are incorporated herein by reference as if fully set out herein.

**Section 295-208. Provisions cumulative.**

The provisions of this article shall be cumulative and in addition to any and all other taxing provisions of City ordinances.

**Section 295-209. Amendments to article.**

The people of this City, by their approval at election of this article, hereby authorize the council, by ordinances duly enacted, to make such administrative and technical changes or additions in the method and manner of administration and by enforcing this article as may be necessary or proper for efficiency and fairness, except that the rate of the tax herein provided shall not be changed without approval of the qualified electors of the City, as provided by law.

**SECTION 2. CODIFICATION.** The City Clerk is hereby directed to enter the appropriate changes to the appropriate place in the Tahlequah City Code of Tahlequah, Oklahoma, as authorized and approved by this Ordinance.

**SECTION 3. SEVERABILITY.** If any provision, paragraph, word, section of article of this Ordinance is invalidated by any court of competent jurisdiction, the remaining provisions, paragraphs, words, sections and chapters shall not be affected and shall continue in full force and effect.

**SECTION 4. REPEALER.** All other Ordinances and parts of other Ordinances inconsistent or conflicting with any part of this Ordinance are hereby repealed to the extent of such inconsistency or conflict.

**SECTION 5. EFFECTIVE DATE.** This ordinance shall become in effect on and after July 1, 2026, subject to the approval of majority of the registered, qualified voters of the City of Tahlequah, Oklahoma, voting on the same, at the election to be held on August 25, 2026, in the manner prescribed by law.

**SECTION 6. PUBLICATION.** The City Clerk shall cause the full text of this Ordinance shall be published in its entirety in a legal newspaper in the City of Tahlequah, Oklahoma, in the manner prescribed by law.

**PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF TAHLEQUAH, OKLAHOMA**  
on THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_.

**CITY OF TAHLEQUAH, OKLAHOMA**  
**A Municipal Corporation**

\_\_\_\_\_  
**Mayor**

**ATTEST:**

\_\_\_\_\_  
**City Clerk**

**APPROVED AS TO FORM AND LEGALITY** on THIS \_\_\_\_\_ DAY OF \_\_\_\_\_,  
20\_\_\_\_\_.

\_\_\_\_\_  
**City Attorney**



# Tahlequah City Council AGENDA ITEM REPORT

Item No. 2h  
Meeting Date 5/19/2026  
Initiator Taylor Tannehill, City Administrator, Suzanne Myers, Mayor  
Office / Department Administration

## Item Title

Discussion and possible action to approve, approve with modifications or deny **Resolution No. 05-19-2026A**, a resolution of the City of Tahlequah, calling for a special election. City Administrator Taylor Tannehill/Mayor Suzanne Myers

## Background

Resolution for special election

## Exhibits

1. RESOLUTION NO 05-19-2026A-CapImprovTax

## Funding Source

## Request

**RESOLUTION NO. 05-19-2026A**

**A RESOLUTION AUTHORIZING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN THE CITY OF TAHLEQUAH, CHEROKEE COUNTY, STATE OF OKLAHOMA, ON TUESDAY, THE 25TH DAY OF AUGUST 2026, FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED ELECTORS OF THE CITY OF TAHLEQUAH, CHEROKEE COUNTY, OKLAHOMA, THE QUESTION OF THEIR APPROVAL OR REJECTION OF A PROPOSED SALES TAX AS IDENTIFIED IN ORDINANCE NO. 1396-2026, AND FOR OTHER PURPOSES.**

**BE IT RESOLVED** by the Tahlequah City Council, Cherokee County, State of Oklahoma:

**SECTION 1.** That the Mayor of the City of Tahlequah, Oklahoma, or in his absence or incapacity, the duly qualified Vice Mayor, be and hereby is authorized and directed to call a special election to be held in the City of Tahlequah, Oklahoma, on the August 25, 2026, for the purpose of submitting to the registered, qualified voters of said City of Tahlequah, Oklahoma, for their approval or rejection the following propositions:

**Proposition No. 1**

The City of Tahlequah, Oklahoma, seeks to levy and collect 0.50 percent sales tax to fund capital improvement benefiting said City, including streets, utilities, public safety, and community facilities, such sales tax to commence April 1, 2028, and continuing thereafter until March 31, 2043, both dates inclusive, as described in more detail in Ordinance No. 1396-2026. Shall the proposition be approved?

/ \_\_\_\_ /      YES   -      FOR THE PROPOSITION

/ \_\_\_\_ /      NO     -      AGAINST THE PROPOSITON

**SECTION 2. CONDUCT OF ELECTION.** The election shall be conducted by the Cherokee County Election Board in accordance with the City Charter and state law that is not in conflict with said Charter. The official precinct returns shall be received by the Cherokee County Election Board and submitted to the Tahlequah City Council.

**SECTION 3. ABSENTEE BALLOTS.** Absentee ballots shall be provided for in accordance with state law.

**SECTION 4. ELECTION OFFICIALS, HOURS OF ELECTION & POLLING PLACES.** An inspector, a Judge, and a Clerk shall serve in each precinct. Such precinct boundaries and precinct officials shall be as determined by the Cherokee County Election Board. The Polls for said election shall be opened at 7:00 o'clock a.m. on Tuesday, August 25, 2026, and shall remain open continuously until and be closed at 7:00 o'clock p.m. of said Election Day. The number and location of the polling places of said Election Day shall be as determined by the Cherokee County Election Board. Substitution of election officials and polling places shall occur only in accordance with state law. As provided in 26 OS § 13-103, the City authorizes the Cherokee County Election Board to open all precinct polling places located within the municipal boundaries of the City.

**SECTION 5. STATE ELECTION LAWS TO GOVERN WHERE APPLICABLE.** The election laws of the State, where applicable, and except where the same would be in conflict with the special provisions of the Charter, shall apply to all elections held in the City of Tahlequah. Contest alleging irregularities or fraud pertaining to election results shall be filed pursuant to and in accordance with state law.

**SECTION 6. APPROVAL OF PROCLAMATION.** The Special Election Proclamation of even date, a copy of which is on file with the City Clerk and which is incorporated herein by reference, calling said election is hereby approved in all respects, and the Mayor, or Vice Mayor, is hereby authorized to execute said Special Election Proclamation on behalf

of the City, and the City Clerk is hereby authorized to attest and affix the seal of the City to said Special Election Proclamation.

**SECTION 7. TRANSMISSION TO COUNTY ELECTION BOARD.** The City Clerk shall serve, or cause to be served, a copy of this Resolution and the Special Election Proclamation upon the office of the Cherokee County Election Board at least sixty days prior to the date of the election as required by law. A copy of the Ordinance No. 1396-2026 and this Resolution shall be published as required by law.

**SECTION 8. SEVERABILITY.** If any section, subsection, sentence, clause, phrase, or portion of this Resolution is, for any reason, held invalid or unconstitutional, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of the Resolution.

**PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF TAHLEQUAH, OKLAHOMA** on THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_.

**CITY OF TAHLEQUAH, OKLAHOMA  
A Municipal Corporation**

\_\_\_\_\_  
**Mayor**

**ATTEST:**

\_\_\_\_\_  
**City Clerk**

**APPROVED AS TO FORM AND LEGALITY** on THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
**City Attorney**



# Tahlequah City Council AGENDA ITEM REPORT

Item No. 2i

Meeting Date 5/19/2026

Initiator Taylor Tannehill, City Administrator, Suzanne Myers, Mayor

Office / Department Administration

## Item Title

Discussion and possible action to approve, approve with modification, or deny **Ordinance No. 1397-2026**, an ordinance of the City of Tahlequah known as the 2026 General Fund Sales Tax Ordinance, establishing the use of funds for .25% sales tax. City Administrator Taylor Tannehill/Mayor Suzanne Myers

## Background

## Exhibits

1. 2026 Tahlequah General Fund Sales Tax Ordinance

## Funding Source

## Request

**ORDINANCE NO. 1397-2026**

**AN ORDINANCE PERTAINING TO FINANCE AND TAXATION, CREATING THE 2026 GENERAL FUND SALES TAX ORDINANCE, ENACTING A NEW ORDINANCE ASSESING AND LEVYING AN EXCISE TAX OF 0.25 PERCENT IN ADDITION TO ALL OTHER EXCISE TAXES ASSESSED AND LEVIED BY THE CITY OF TAHLEQUAH, OKLAHOMA, AND ALL OTHER TAXING AUTHORITIES, UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TO ANY PERSON TAXABLE UNDER THE OKLAHOMA SALES TAX CODE, 68 OS § 1350 ET SEQ, AS AMENDED; AND FOR OTHER PURPOSES; PROVIDING FOR AN EFFECTIVE DATE; AND REQUIRING THE FULL TEXT BE PUBLISHED.**

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and City Council of the City of Tahlequah, Oklahoma, that:

**SECTION 1. NEW LAW.** A new section of law to be known as Article IX of Chapter 295 of the City of Tahlequah Code of Ordinances is hereby adopted to read as follows:

**CHAPTER 295. TAXATION**  
**ARTICLE IX. 2026 CAPITAL FUND SALES TAX**

**Section 295-301. Citation.**

This article shall be known as, and may be cited as, the “2026 General Fund Sales Tax Ordinance.”

**Section 295-302. Tax rate and levy.**

There is hereby assessed and levied a city excise tax of 0.25 percent, in addition to all other excise taxes assessed and levied by the City of Tahlequah, Oklahoma, and all other taxing authority, upon the gross proceeds or gross receipts derived from all sales to any person taxable under the provisions of the Oklahoma Sales Tax Code, 68 O.S. § 1350 *et seq*, as amended. The terms and provisions of said Oklahoma Sales Tax Code, where applicable and not in conflict, are incorporated herein by reference thereto.

**Section 295-303. Tax additional to all other levies.**

The excise tax levied pursuant to the provisions of this article is in addition to any and all other excise taxes levied or assessed by the city of any other taxing authority. Particularly, the tax levied under this article shall be above, and in addition to, the excise taxes assessed and levied by this chapter.

**Section 295-304. Purpose of revenues.**

It is hereby declared to be the purpose of this Ordinance to provide revenues to support the general government needs of the City as determined by the City Council.

**Section 295-305. Effective date and duration.**

The provisions of this article and the collection of the excise tax referenced herein shall become effective on and after April 1, 2028 subject to approval by a majority of the qualified electors of the City of Tahlequah, Oklahoma, voting on the same in the manner prescribed by law, and continuing until repealed. The provisions of this article and the collection of the excise tax referenced herein shall continue until repealed.

**Section 295-306. Subsisting state permits.**

All valid and subsisting permits to do business issued by the state tax commission pursuant to the Oklahoma Sales Tax Code are, for the purpose of this article, hereby ratified, confirmed and adopted in lieu of any requirement for an additional City permit for the same purpose.

**Section 295-307. Administration and collection procedures.**

For the purposes of administration and collection, the provisions of article II of this chapter shall apply to the excise tax assessed and levied by this article, and the applicable provisions of said article II are incorporated herein by reference as if fully set out herein.

**Section 295-308. Provisions cumulative.**

The provisions of this article shall be cumulative and in addition to any and all other taxing provisions of City ordinances.

**Section 295-309. Amendments to article.**

The people of this City, by their approval at election of this article, hereby authorize the council, by ordinances duly enacted, to make such administrative and technical changes or additions in the method and manner of administration and by enforcing this article as may be necessary or proper for efficiency and fairness, except that the rate of the tax herein provided shall not be changed without approval of the qualified electors of the City, as provided by law.

**SECTION 2. CODIFICATION.** The City Clerk is hereby directed to enter the appropriate changes to the appropriate place in the Tahlequah City Code of Tahlequah, Oklahoma, as authorized and approved by this Ordinance.

**SECTION 3. SEVERABILITY.** If any provision, paragraph, word, section of article of this Ordinance is invalidated by any court of competent jurisdiction, the remaining provisions, paragraphs, words, sections and chapters shall not be affected and shall continue in full force and effect.

**SECTION 4. REPEALER.** All other Ordinances and parts of other Ordinances inconsistent or conflicting with any part of this Ordinance are hereby repealed to the extent of such inconsistency or conflict.

**SECTION 5. EFFECTIVE DATE.** This ordinance shall become in effect on and after July 1, 2026, subject to the approval of majority of the registered, qualified voters of the City of Tahlequah, Oklahoma, voting on the same, at the election to be held on August 25, 2026, in the manner prescribed by law.

**SECTION 6. PUBLICATION.** The City Clerk shall cause the full text of this Ordinance shall be published in its entirety in a legal newspaper in the City of Tahlequah, Oklahoma, in the manner prescribed by law.

**PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF TAHLEQUAH, OKLAHOMA  
on THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_.**

**CITY OF TAHLEQUAH, OKLAHOMA  
A Municipal Corporation**

\_\_\_\_\_  
**Mayor**

**ATTEST:**

\_\_\_\_\_  
**City Clerk**

**APPROVED AS TO FORM AND LEGALITY on THIS \_\_\_\_\_ DAY OF \_\_\_\_\_,  
20\_\_\_\_\_.**

\_\_\_\_\_  
**City Attorney**



# Tahlequah City Council AGENDA ITEM REPORT

Item No. 2j  
Meeting Date 5/19/2026  
Initiator Taylor Tannehill, City Administrator, Suzanne Myers, Mayor  
Office / Department Administration

## Item Title

Discussion and possible action to approve, approve with modification, or deny **Resolution No. 05-19-2026B**, a resolution of the City of Tahlequah, calling for a special election. City Administrator Taylor Tannehill/Mayor Suzanne Myers

## Background

## Exhibits

1. RESOLUTION NO 05-19-2026B Gen Fund Tax

## Funding Source

## Request

**RESOLUTION NO. 05-19-2026B**

**A RESOLUTION AUTHORIZING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN THE CITY OF TAHLEQUAH, CHEROKEE COUNTY, STATE OF OKLAHOMA, ON TUESDAY, THE 25TH DAY OF AUGUST 2026, FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED ELECTORS OF THE CITY OF TAHLEQUAH, CHEROKEE COUNTY, OKLAHOMA, THE QUESTION OF THEIR APPROVAL OR REJECTION OF A PROPOSED SALES TAX AS IDENTIFIED IN ORDINANCE NO. 1397-2026, AND FOR OTHER PURPOSES.**

**BE IT RESOLVED** by the Tahlequah City Council, Cherokee County, State of Oklahoma:

**SECTION 1.** That the Mayor of the City of Tahlequah, Oklahoma, or in his absence or incapacity, the duly qualified Vice Mayor, be and hereby is authorized and directed to call a special election to be held in the City of Tahlequah, Oklahoma, on the August 25, 2026, for the purpose of submitting to the registered, qualified voters of said City of Tahlequah, Oklahoma, for their approval or rejection the following propositions:

**Proposition No. 1**

The City of Tahlequah, Oklahoma, seeks to levy and collect 0.25 percent sales tax to fund the general government needs of said City, such sales tax to commence April 1, 2028, and continuing thereafter until repealed, as described in more detail in Ordinance No.1397-2026. Shall the proposition be approved?

/ \_\_\_\_ /      YES   -      FOR THE PROPOSITION

/ \_\_\_\_ /      NO   -      AGAINST THE PROPOSITON

**SECTION 2. CONDUCT OF ELECTION.** The election shall be conducted by the Cherokee County Election Board in accordance with the City Charter and state law that is not in conflict with said Charter. The official precinct returns shall be received by the Cherokee County Election Board and submitted to the Tahlequah City Council.

**SECTION 3. ABSENTEE BALLOTS.** Absentee ballots shall be provided for in accordance with state law.

**SECTION 4. ELECTION OFFICIALS, HOURS OF ELECTION & POLLING PLACES.** An inspector, a Judge, and a Clerk shall serve in each precinct. Such precinct boundaries and precinct officials shall be as determined by the Cherokee County Election Board. The Polls for said election shall be opened at 7:00 o'clock a.m. on Tuesday, August 25, 2026, and shall remain open continuously until and be closed at 7:00 o'clock p.m. of said Election Day. The number and location of the polling places of said Election Day shall be as determined by the Cherokee County Election Board. Substitution of election officials and polling places shall occur only in accordance with state law. As provided in 26 OS § 13-103, the City authorizes the Cherokee County Election Board to open all precinct polling places located within the municipal boundaries of the City.

**SECTION 5. STATE ELECTION LAWS TO GOVERN WHERE APPLICABLE.** The election laws of the State, where applicable, and except where the same would be in conflict with the special provisions of the Charter, shall apply to all elections held in the City of Tahlequah. Contest alleging irregularities or fraud pertaining to election results shall be filed pursuant to and in accordance with state law.

**SECTION 6. APPROVAL OF PROCLAMATION.** The Special Election Proclamation of even date, a copy of which is on file with the City Clerk and which is incorporated herein by reference, calling said election is hereby approved in all respects, and the Mayor, or Vice Mayor, is hereby authorized to execute said Special Election Proclamation on behalf

of the City, and the City Clerk is hereby authorized to attest and affix the seal of the City to said Special Election Proclamation.

**SECTION 7. TRANSMISSION TO COUNTY ELECTION BOARD.** The City Clerk shall serve, or cause to be served, a copy of this Resolution and the Special Election Proclamation upon the office of the Cherokee County Election Board at least sixty days prior to the date of the election as required by law. A copy of the Ordinance No. 1397-2026 and this Resolution shall be published as required by law.

**SECTION 8. SEVERABILITY.** If any section, subsection, sentence, clause, phrase, or portion of this Resolution is, for any reason, held invalid or unconstitutional, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of the Resolution.

**PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF TAHLEQUAH, OKLAHOMA** on THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_.

**CITY OF TAHLEQUAH, OKLAHOMA  
A Municipal Corporation**

\_\_\_\_\_  
**Mayor**

**ATTEST:**

\_\_\_\_\_  
**City Clerk**

**APPROVED AS TO FORM AND LEGALITY** on THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
**City Attorney**



Tahlequah City Council  
**AGENDA ITEM REPORT**

Item No. 2k  
Meeting Date 5/19/2026  
Initiator \_\_\_\_\_  
Office / Department Administration

**Item Title**  
Adjournment.

**Background**  
\_\_\_\_\_

**Exhibits**  
None

**Funding Source**  
\_\_\_\_\_

**Request**  
\_\_\_\_\_