

DATE: June 8, 2011

BULLETIN 11-12

SUBJECT: PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES

Dear County Treasurer:

Enclosed is the final reimbursement amount to the county for exempt manufacturing facilities in your county.

This payment to the county shall be apportioned to the remaining taxing jurisdictions eligible for reimbursement on a proportional basis.

If the Ad Valorem Reimbursement Fund contains sufficient funds to pay all claims to affected entities for qualifying manufacturing concerns, claims for additional homestead exemptions will then be paid. 62 O.S. 2001, § 193(C). If insufficient funds exist to pay all claims to affected entities for additional homestead exemptions, the claims will be paid proportionally from the remaining funds. *Id.* If no funds exist to pay any claims for additional homestead exemptions, the claims are extinguished. *Id.*; OKLA.CONST. art X, § 23(5); AG Op. 03-16.

If you have any questions concerning the amount for each school district, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R2002), please call the State Auditor's Office (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure