

DATE: June 6, 2011

NUMBER: 11-13

SUBJECT: Attorney General Opinion 11-05 – TIF and the Apportionment  
of Sinking Fund Levies

Dear County Assessor:

The Attorney General has issued an opinion addressing how sinking fund levies are apportioned in regard to real property subject to tax increment financing under the Local Development Act.

The opinion is enclosed for your review.

If you have any questions concerning the opinion, please contact your district attorney or the Ad Valorem Division at (405) 319-8200.

Sincerely,

**OKLAHOMA TAX COMMISSION**

Kenny Chuculate, Deputy Director  
Ad Valorem Division

KC:jb

Enclosure