OKLAHOMA

AD VALOREM

TAX LAWS

2011

PREPARED BY
OKLAHOMA TAX COMMISSION
AD VALOREM TAX DIVISION

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FORWARD

In accordance with the provisions of 68 O.S. 2011, Section 2875 and 2898, this booklet is published for the use and guidance of county assessors and county boards of equalization in connection with their duties in the assessment of property for ad valorem taxation.

The publication includes the more commonly referenced statutes but does not include every statute which may relate to the ad valorem taxation process. Selected relevant sections of law not contained within Title 68 are also included in the index for reference purposes. The reader may refer to the Oklahoma Statutes for additional assistance. This document is published for reference purposes only and is not to be considered as material for official, binding determinations. These statutes may also be found on the following web sites:

http://www.oscn.net
http://www.tax.ok.gov

2011
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OKLAHOMA AD VALOREM TAX LAWS
TITLE 68

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CONSTITUTIONAL REFERENCES

ARTICLE X, SECTION 6
Property exempt from taxation – Property exempt under territorial law - Certain property exempted for limited time – Special election to determine whether certain property exempt.

A. Except as otherwise provided in subsection B of this section, all property used for free public libraries, free museums, public cemeteries, property used exclusively for nonprofit schools and colleges, and all property used exclusively for religious and charitable purposes, and all property of the United States except property for which a federal agency obtains title through foreclosure, voluntary or involuntary liquidation or bankruptcy unless the taxation of such property is prohibited by federal law; all property of this state, and of counties and of municipalities of this state; household goods of the heads of families, tools, implements, and livestock employed in the support of the family, not exceeding One Hundred Dollars ($100.00) in value, and all growing crops, shall be exempt from taxation: Provided, that all property not herein specified now exempt from taxation under the laws of the Territory of Oklahoma, shall be exempt from taxation until otherwise provided by law.

All property owned by the Murrow Indian Orphan Home, located in Coal County, and all property owned by the Whitaker Orphan Home, located in Mayes County, so long as the same shall be used exclusively as free homes or schools for orphan children, and for poor and indigent persons, and all fraternal orphan homes, and other orphan homes, together with all their charitable funds, shall be exempt from taxation, and such property as may be exempt by reason of treaty stipulations, existing between the Indians and the United States government, or by federal laws, during the force and effect of such treaties or federal laws. The Legislature may authorize any incorporated city or town, by a majority vote of its electors voting thereon, to exempt manufacturing establishments and public utilities from municipal taxation, for a period not exceeding five (5) years, as an inducement to their location.

Up to one hundred (100) square feet of a storm shelter designed for protection and safety from tornadoes or tornadic winds and installed or added to an improvement to real property after January 1, 2002, shall be exempt from taxation. A storm shelter shall include, but not be limited to, a safe room built as part of and within an improvement to real property. If title to property with an exempt storm shelter is transferred, changed or conveyed to another person, such storm shelter shall be assessed for that year based on the fair cash value as set forth in Section 8 of this article.

B. The board of county commissioners of any county may call a special election to determine whether or not household goods of the heads of families and livestock employed in support of the family located within the county shall be exempt from ad valorem taxation. Such an election shall also be called by the board upon petition signed by not less than twenty-five percent (25%) of the registered voters of the county. Upon passage of the question, the exemption provided for in this subsection shall become effective on January 1 of the following year.

Amended by State Question No. 582, Legislative Referendum No. 249, adopted at election held on Nov. 6, 1984; State Question No. 597, Legislative Referendum No. 260, adopted at election held on Nov. 4, 1986; State Question No. 648, Legislative Referendum No. 292, adopted at election held on Nov. 3, 1992; State Question No. 696, Legislative Referendum No. 323, adopted at election held on Nov. 5, 2002.

ARTICLE X, SECTION 6Av1
Tangible personal property moving through State - Situs.

All property consigned to a consignee in this State from outside this State to be forwarded to a point outside this State, which is entitled under the tariffs, rules, and regulations approved by the Interstate Commerce Commission to be forwarded at through rates from the point of origin to the point of destination, if not detained within this State for a period of more than ninety (90) days, shall be deemed to be property moving in interstate commerce, and no such property shall be subject to taxation in this State; provided, that goods, wares and merchandise, whether or not moving on through rates, shall be deemed to move in interstate commerce, and not subject to taxation in this State if not detained more than nine (9) months where such goods, wares and merchandise are so held for assembly, storage, manufacturing, processing or fabricating purposes; provided, further, that personal property consigned for sale within this State must be assessed as any other personal property.

Added by State Question No. 443, Legislative Referendum No. 159, adopted at election held on Sept. 17, 1968.

ARTICLE X, SECTION 6Av2
Intangible personal property exempt from ad valorem or other tax.

Intangible personal property as below defined shall not be subject to ad volorem tax or to any other tax in lieu of ad valorem tax within this State:

(a) Money and cash on hand, including currency, gold, silver, and other coin, bank drafts, certified checks, and cashier's checks.

(b) Money on deposit in any bank, trust company, or other depository of money, within or without the State of Oklahoma, including certificates of deposit.

(c) Accounts and bills receivable, including brokerage accounts, and other credits, whether secured or unsecured.

(d) Bonds, promissory notes, debentures, and all other evidences of debt, whether secured or unsecured; except notes, debentures, and other evidences of debt secured by real estate mortgages which are subject to the Mortgage Registration Tax under Sections 12351 - 12362, inclusive, Oklahoma Statutes, 1931 (68 O.S.1961, Sections 1171 - 1182).

(e) Shares of stock or other written evidence or proportional shares of beneficial interests in corporations, joint stock companies, associations, syndicates, express or business trusts, special or limited partnerships, or other business organizations.

(f) All interests in property held in trust or on deposit within or without this State, and whether or not evidenced by certificates, shares, or other written evidence of beneficial ownership.

(g) Final judgments for the payment of money.

(h) All annuities and annuity contracts.

The effective date of this Amendment shall be January 1, 1969; provided, that the intangible personal property taxes levied for the year 1968 shall be collected.

Added by State Question No. 460, Legislative Referendum No. 173, adopted at election held on Aug. 27, 1968.

ARTICLE X, SECTION 6B
Qualifying manufacturing concern - Ad valorem tax exemption.

A. For the purpose of inducing any manufacturing concern to locate or expand manufacturing facilities within any county of this state, a qualifying manufacturing concern shall be exempt from the levy of any ad valorem taxes upon new, expanded or acquired manufacturing facilities for a period of five (5) years.

B. For purposes of this section, a "qualifying manufacturing concern" means a concern that:

1. Is not engaged in business in this state or does not have property subject to ad valorem tax in this state and constructs a manufacturing facility in this state or acquires an existing facility that has been unoccupied for a period of twelve (12) months prior to acquisition; or

2. Is engaged in business in this state or has property subject to ad valorem tax in this state and constructs a manufacturing facility in this state at a different location from present facilities and continues to operate all of its facilities or acquires an existing facility that has been unoccupied for a period of twelve (12) months prior to acquisition and continues to operate all of its facilities.

C. The exemption allowed by this section shall apply to expansions of existing facilities. Provided, however that any exemption shall be limited to the increase in ad valorem taxes directly attributable to the expansion.

D. The Legislature shall define the term "manufacturing facility" for purposes of the ad valorem tax exemption provided by this section in order to promote full employment of labor resources within the state; provided, however, that a manufacturing facility that qualifies for the ad valorem tax exemption provided by this section, pursuant to the definition of "manufacturing facility" then applicable, shall be eligible for the exemption without regard to subsequent changes in the definition of the term "manufacturing facility".

E. The Legislature shall enact laws to carry out the provisions of this section and to provide for the reimbursement to common schools, county governments, cities and towns, emergency medical services districts, vocational-technical schools, junior colleges, county health departments and libraries for revenues lost to such entities as a result of the exemption provided by this section.

F. The assessed valuation of property exempt from taxation by virtue of this section shall be added to the assessed valuation of taxable property in computing the limit on indebtedness of political subdivisions contained in Section 26 of this article.

G. Pursuant to an affirmative vote of a majority of the eligible voters of the county at an election for such purpose which may be called by the county commissioners of each county, after the expiration of the period prescribed by this section for the exemption, a county may retain not to exceed twenty-five percent (25%) of the increased ad valorem taxes derived from the levy imposed by the county upon the taxable value of property previously exempt pursuant to this section. The revenue retained by the county pursuant to this subsection may be used by the county as an economic development incentive to attract additional investment which will result in additional employment in the county. Only ad valorem tax revenue derived from ten (10) mills of the total ad valorem tax levy imposed by the county may be used for this purpose. The ad valorem tax revenue derived from the levy imposed by any other taxing jurisdiction shall be apportioned as otherwise required by law. The provisions of this subsection shall be applicable to qualified manufacturing concerns exempt prior to the adoption of the amendment contained in this subsection and which become taxable, either by expiration of the exemption period or for

other reasons, on or after the date as of which the provisions of this subsection become law and to qualified manufacturing concerns which are exempt for the first time on or after the date of the adoption of the amendment contained in this subsection and which subsequently become taxable.

Added by State Question No. 588, Legislative Referendum No. 252, adopted at election held on April 30, 1985. Amended by State Question No. 618, Legislative Referendum No. 275, adopted at election held on Aug. 23, 1988; State Question No. 697, Legislative Referendum No. 324, adopted at election held on Nov. 5, 2002.

ARTICLE X, SECTION 6C.
Tax relief for historic preservation, reinvestment, or enterprise areas - Economic stagnation or decline - Use of local taxes and fees for public investments - Development or redevelopment of unproductive, etc. areas.

A. The Legislature, by law, may grant incorporated cities, towns, or counties the ability to provide incentives, exemptions and other forms of relief from taxation for historic preservation, reinvestment, or enterprise areas that are exhibiting economic stagnation or decline. Relief from taxes imposed by other local taxing jurisdictions shall only be allowed by contractual arrangement with the municipal or county governing body. The law shall require public hearings before such relief may be granted and shall provide for the local initiative power and referendum of the people. The Legislature may set limitations on the cumulative incentives and relief provided pursuant to the provisions of this section, the time period for the exemptions, the geographical area of the jurisdiction covered, the percentage of the tax base of the jurisdiction eligible for the relief programs, and threshold limits of investment credit and jobs created.

B. The Legislature, by law, may authorize that the cities, towns, or counties may specifically use local taxes and local fees, in whole or in part, for specific public investments, assistance in development financing, or as a specific revenue source for other public entities in the area in which the improvements take place and may direct the apportionment of the taxes and fees specified in this subsection for the purposes specified in this section. A direction of apportionment may be prospective and may continue for one or more years, and apportioned tax increments may be pledged beyond the current fiscal year to the repayment of indebtedness of other public entities, notwithstanding the provisions of Section 26 of Article X of the Oklahoma Constitution, or other constitutional provisions. The Legislature may establish for this subsection, the same procedures and limitations authorized in subsection A of this section.

C. The Legislature, by law, may authorize any city, town, or county to plan, finance and carry out the development or redevelopment of areas determined by the governing body of such city, town, or county to be unproductive, undeveloped, underdeveloped or blighted. The authority of the county shall be limited to the unincorporated areas of such county but any city, town or county may by agreement jointly plan, finance or carry out a development plan with any other public or private entity for one or more development projects within their respective boundaries.

D. Any city, town, or county may exercise the provisions of this section separately or in combination with powers granted by any other laws of this state.

Added by State Question No. 641, Legislative Referendum No. 287, adopted at election held on Nov. 6, 1990. Amended by State Question No. 707, Legislative Referendum No. 332, adopted at election held on Nov. 2, 2004.

ARTICLE X, SECTION 7
Assessments for local improvements.

The Legislature may authorize county and municipal corporations to levy and collect assessments for local improvements upon property benefited thereby, homesteads included, without regard to a cash valuation.

ARTICLE X, SECTION 8
Valuation of property for taxation - Limit on percentage of fair cash value - Approval by voters.

A. Except as otherwise provided in Article X of this Constitution, beginning January 1, 1997, all property which may be taxed ad valorem shall be assessed for taxation as follows:

1. Tangible personal property shall not be assessed for taxation at less than ten percent (10%) nor more than fifteen percent (15%) of its fair cash value, estimated at the price it would bring at a fair voluntary sale;

2. Real property shall not be assessed for ad valorem taxation at a value less than eleven percent (11%) nor greater than thirteen and one-half percent (13.5%) of its fair cash value for the highest and best use for which such property was actually used, or was previously classified for use, during the calendar year next preceding the first day of January on which the assessment is made. The transfer of property without a change in its use classification shall not require a reassessment based exclusively upon the sale value of such property. In connection with the foregoing, the Legislature shall be empowered to enact laws defining classifications of use for the purpose of applying standards to facilitate uniform assessment procedures in this state; and

3. All other property which is assessed by the State Board of Equalization shall be assessed for ad valorem taxation at the percentage of its fair cash value, estimated at the price it would bring at a fair voluntary sale, at which it was assessed on January 1, 1996.

B. Beginning January 1, 1997, the percentage at which real or tangible personal property is assessed within a county shall not be increased except upon approval by a majority of the registered voters of the county, voting at an election called for that purpose by a majority of the county commissioners, or upon a petition initiated by not less than ten percent (10%) of the registered voters of the county based on the total number of votes cast at the last general election for the county office receiving the highest number of votes at the election. In no event shall the percentage be increased by more than one percentage point per year or increase in excess of the limitations set forth in paragraphs 1 and 2 of subsection A of this section. The percentage at which real or tangible personal property is assessed within a county may be decreased, within the limitations set forth in paragraphs 1 and 2 of subsection A of this section, without approval of the voters of the county.

C. Any officer or other person authorized to assess values or subjects for taxation, who shall commit any wilful error in the performance of the duties of the office, shall be deemed guilty of malfeasance, and upon conviction thereof shall forfeit the office and be otherwise punished as may be provided by law.

St. 1931, § 13641. Amended by State Question No. 379, Legislative Referendum No. 117,

adopted at special election held on July 1, 1958; State Question No. 486, Legislative Referendum No. 192, adopted at election held on Nov. 7, 1972; State Question No. 675, Legislative Referendum No. 305, adopted at election held on Nov. 5, 1996.

ARTICLE X, SECTION 8A
Approval of exemption of household goods of heads of families and livestock employed in support of family - Adjusted millage rate - Computation procedure - Maximum rate.

(a) If a county approves an exemption of household goods of the heads of families and livestock employed in support of the family from taxation pursuant to the provisions of subsection (b) of Section 6 of this article, the millage rate levied against the net taxable valuation of all property of each taxing jurisdiction located within such county levying ad valorem taxes for a general fund or a building fund shall be adjusted pursuant to the provisions of subsection (b) of this section to compensate for the potential loss of revenue to the taxing jurisdiction directly attributable to the exemption of all such property. For purposes of this section, "taxing jurisdiction" shall include, but not be limited to, counties, cities, towns, common school districts, vocational-technical school districts and any other unit of government authorized to collect ad valorem taxes from millage levied against the taxable value of property.

(b) The adjusted millage rate for a general fund or building fund of each taxing jurisdiction located within a county which exempts household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of this Article shall be computed, for each taxing jurisdiction, by dividing the net taxable valuation of all property for the year preceding the year in which the exemption of such property becomes effective by the difference between the net taxable valuation of all property for the year preceding the year in which the exemption of such property becomes effective and the net taxable valuation of the household goods of the heads of families and livestock employed in support of the family for the year preceding the year in which the exemption of such property becomes effective. The resulting quotient shall be the millage adjustment factor, and shall be multiplied by the millage rate which would otherwise have been applied for the year in which the exemption of such property becomes effective to derive the adjusted millage rate, which shall be levied against the net taxable valuation of all property, other than the exempt property, within the jurisdiction for the year in which the exemption of household goods of the heads of families and livestock employed in support of the family becomes effective; provided, such adjusted millage rate may be increased or decreased in the manner provided by the provisions of this Article.

(c) If a county approves an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of this article, the maximum allowable millage for any millage levied by any taxing jurisdiction located within such county for a general fund or building fund, as prescribed by Sections 9, 9A, 9B, 9C, 9D, 10, 10A, 10B and 35 of this article or as otherwise authorized by Section 36 of Article V of the Oklahoma Constitution, shall be adjusted by multiplying such millage by the millage adjustment factor as specified in subsection (b) of this section. The resulting product shall be the adjusted maximum allowable millage for that particular millage levied by such taxing jurisdiction for a general fund or building fund.

(d) If approved by the people, this section will become effective January 1, 1993.

Added by State Question No. 648, Legislative Referendum No. 292, adopted at election held on Nov. 3, 1992.

ARTICLE X, SECTION 8B
Limit on percentage of fair cash value of real property.

Despite any provision to the contrary, the fair cash value of any parcel of locally assessed real property shall not increase by more than five percent (5%) in any taxable year. The provisions of this section shall not apply in any year when title to the property is transferred, changed, or conveyed to another person or when improvements have been made to the property. If title to the property is transferred, changed, or conveyed to another person, the property shall be assessed for that year based on the fair cash value as set forth in Section 8 of Article X of this Constitution. If any improvements are made to the property, the increased value to the property as a result of the improvement shall be assessed for that year based on the fair cash value as set forth in Section 8 of Article X of this Constitution. The provisions of this section shall be effective January 1, 1997, and thereafter for counties which are in compliance with the applicable law or administrative regulations governing valuation of locally assessed real property as of such date. For counties which are not in compliance with such law or regulations as of January 1, 1997, the provisions of this section shall be effective January 1 of the year following the date the county is deemed to be in compliance with such laws or regulations as provided by law. The provisions of this section shall not apply to any personal property which may be taxed ad valorem or any property which may be valued or assessed by the State Board of Equalization.

The Legislature shall enact any laws necessary to implement the provisions of this section.

Added by State Question No. 676, Legislative Referendum No. 306, adopted at election held on Nov. 5, 1996.

ARTICLE X, SECTION 8C
Limit on fair cash value on homestead.

A. Despite any provision to the contrary, beginning January 1, 2005, the fair cash value, as determined by law, on each homestead of an individual head of household whose gross household income from all sources for the preceding calendar year did not exceed an amount as provided in subsection B of this section, and which individual head of household is sixty-five (65) years of age or older, shall not exceed the fair cash value placed upon the property during the first year in which the individual head of household was sixty-five (65) years of age or older and had gross household income from all sources which did not exceed an amount as provided in subsection B of this section. Subject to the limitations of this section, the fair cash value shall not exceed such amount as long as the individual head of household who is sixty-five (65) years of age or older owns and occupies the property and as long as the gross household income from all sources does not exceed an amount as provided in subsection B of this section. If any improvements are made to the property, the fair cash value of the improvements shall be assessed in accordance with law by the county assessor and added to the assessed value of the property. Once the fair cash value of the improvements has been added to the fair cash value of the property, the total fair cash value shall not exceed the revised valuation of the property so

long as the individual head of household who is sixty-five (65) years of age or older owns and occupies the property and so long as the gross household income from all sources does not exceed an amount as provided in subsection B of this section. For any individual head of household who is sixty-five (65) years of age or older prior to January 1, 1997, and has gross household income from all sources of Twenty-five Thousand Dollars ($25,000.00) or less in calendar year 1996, the fair cash value of the real property shall be the fair cash value placed upon the property on January 1, 1997. If the individual head of household ceases to own and occupy the property or if the gross household income from all sources exceeds an amount as provided in subsection B of this section, the fair cash value of the property shall be determined as if the provisions of Section 8 of Article X of the Constitution of the State of Oklahoma or any other provisions relating to a limitation on the fair cash value of locally assessed real property had been in effect during the time the property was valued pursuant to the provisions of this section.

B. The income threshold for the gross household income from all sources for an individual head of household under this section shall not exceed the amount determined by the United States Department of Housing and Urban Development to be the estimated median income for the preceding year for the county or metropolitan statistical area which includes such county. The Oklahoma Tax Commission shall provide such information to each county assessor each year as soon as such information becomes available.

Added by State Question No. 677, Legislative Referendum No. 307, adopted at election held on Nov. 5, 1996. Amended by State Question No. 714, Legislative Referendum No. 337, at election held on Nov 2, 2004.

ARTICLE X, SECTION 8D
Household personal property exemption – Military service disability

A. Despite any provision to the contrary, beginning January 1, 2009, each head of household who has been honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma National Guard and who has been certified by the United States Department of Veterans Affairs or its successor to have a one-hundred-percent (100%) permanent disability sustained through military action or accident or resulting from disease contracted while in such active service or the surviving spouse of such head of household shall be entitled to claim an exemption for the full amount of all household personal property which is subject to ad valorem taxation and which is not subject to any form of taxation in lieu of ad valorem taxation.

B. In order to be eligible for the exemption authorized by this section, the individual shall be required to prove residency within the State of Oklahoma.

C. The Legislature shall be authorized to enact such laws as may be necessary in order to implement the exemption provided by this section; however, the exemption amount shall not be subject to modification by such enactments and shall be for the full amount of the valuation of any household personal property as otherwise prescribed by this section.

ARTICLE X, SECTION 8E
Homestead exemption – Military service disability.

A. Despite any provision to the contrary, beginning January 1, 2006, each head of household who has been honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma National Guard and who has been certified by the United States Department of Veterans Affairs or its successor to have a one hundred percent (100%) permanent disability sustained through military action or accident or resulting from disease contracted while in such active service or the surviving spouse of such head of household shall be entitled to claim an exemption for the full amount of the fair cash value of the homestead.

B. In order to be eligible for the exemption authorized by this section, the individual shall be required to prove residency within the State of Oklahoma and must have previously qualified for the homestead exemption authorized by law or be eligible for the homestead exemption pursuant to law.

Added by State Question No. 715, Legislative Referendum No. 338, at election held on November 2, 2004.

OKLAHOMA LOCAL GOVERNMENTS
FINANCED BY AD VALOREM TAXATION

Constitutional or Statutory Authority	Levy By Jurisdictional Category	Mill Levy Limitation
Common Schools		
Art. X, Sec. 9(a)	County Apportioned School Levy	5
Art. X, Sec. 9(b)	Countywide School Levy[1]	4
Art. X, Sec. 9(c)	School District Levy	15
Art. X, Sec. 9(d)	School Emergency Levy	5
Art. X, Sec. 9(d-1)	Local School Support Levy	10
Art. X, Sec. 10	Building Fund Levy	5
Art. X, Sec. 26	Sinking Fund Levy	10% NAV*
Vo-Tech Schools		
Art. X, Sec. 9B(A)	Vo-Tech School Levy	5
Art. X, Sec. 9B(B)	Vo-Tech Local Incentive Levy	5
Art. X, Sec. 10	Building Fund Levy	5
Art. X, Sec. 9B(C)	Sinking Fund Levy	5% NAV
Art. X, Sec. 26	Sinking Fund Levy	10% NAV
County Government		
Art. X, Sec. 9(a)	County Apportioned Levy[2]	10
Art. X, Sec. 9A	Health Department Levy	2.5
Art. X, Sec. 10	Building Fund Levy	5
Art. X, Sec. 35	Industrial Development Bonds	5
Art. X, Sec. 26	Sinking Fund Levy	10% NAV
Municipal Government		
Art. X, Sec. 10B	Municipal Owned Hospital Levy	5
Art. X, Sec. 10	Building Fund Levy	5
Art. X, Sec. 35	Industrial Development Bonds	5
Art. X, Sec. 26	Sinking Fund Levy	10% NAV

[1]This millage is levied and distributed countywide instead of on a school district basis.

[2]The county excise board may apportion this levy between county, city, town or school district; however, in most counties the county receives the entire ten mills.

Special Districts		
Art. X, Sec. 10A	County & City-County Library Levy	4
Art. X, Sec. 9C(a)	Emergency Medical Service District Levy	3
Art. X, Sec. 9C(d)	Emergency Medical Service District Sinking Fund Levy	3
Art. X, Sec. 9D(A)	Solid Waste Management District Levy	3
Art. X, Sec. 9D(G)	Solid Waste Management District Sinking Fund Levy	3
Assessment Districts[3]		
19 O.S. 901.19	Fire Protection District Levy	7
Art. X, Sec. 26	Fire Protection District Sinking Fund Levy	10% NAV
19 O.S. 890	Sewer Improvement District Levy (real property only)	10
Art. X, Sec. 26	Sinking Fund Levy (real property only)	10% NAV
19 O.S. 902.16	Rural Road Improvement District Levy	3
19 O.S. 902.15	Rural Road Improvement District Sinking Fund Levy	5

[3]The authority for these districts comes from Section 36 of Article V of the Oklahoma Constitution.

ARTICLE 28. AD VALOREM TAXES

68 O.S. 2011, § 2801. Short title.

Articles 28, 29, 30 and 31 of Title 68 of the Oklahoma Statutes shall be known and may be cited as the Ad Valorem Tax Code.

Laws 1988, c. 162, §1, eff. Jan. 1, 1992.

68 O.S. 2011, § 2802. Definitions.

As used in Section 2801 et seq. of this title:

1. "Accepted standards for mass appraisal practice" means those standards for the collection and analysis of information about taxable properties within a taxing jurisdiction permitting the accurate estimate of fair cash value for similar properties in the jurisdiction either without direct observation of such similar properties or without direct sales price information for such similar properties using a reliable statistical or other method to estimate the values of such properties;
2. "Additional homestead exemption" means the exemption provided by Section 2890 of this title;
3. "Assessor" means the county assessor and, unless the context clearly requires otherwise, deputy assessors and persons employed by the county assessor in performance of duties imposed by law;
4. "Assess and value" means to establish the actual and taxable fair cash value of taxable real and personal property pursuant to requirements of law;
5. "Assessed valuation" or "assessed value" means the taxable value of real or personal property either of individual items of personal property or parcels of real property or the aggregate total of such individual taxable items or parcels within a jurisdiction;
6. "Assessment ratio" means the relationship between assessed value and fair cash value for a county or for use categories within a county expressed as a percentage determined in the annual equalization ratio study;
7. "Assessment roll" means a computerized or noncomputerized record required by law to be kept by the county assessor and containing information about property within a taxing jurisdiction;
8. "Assessment year" means the year beginning January 1 of each calendar year and ending on December 31 preceding the following January 1 assessment date;
9. "Circuit breaker" means the form of property tax relief provided by Sections 2904 through 2911 of this title;
10. "Class of subjects" means a category of property specifically designated pursuant to provisions of the Oklahoma Constitution for purposes of ad valorem taxation;
11. "Code" means the Ad Valorem Tax Code, Section 2801 et seq. of this title;
12. "Coefficient of dispersion" means a statistical measure of assessment uniformity for a category of property or for all property within a taxing jurisdiction;
13. "Confidence level" means a statistical procedure for determining the degree

of reliability for use in reporting the assessment ratio for a taxing jurisdiction;

14. "Cost approach" means a method used to establish the fair cash value of property involving an estimate of current construction cost of improvements, subtracting accrued depreciation and adding the value of land;

15. "County board of equalization" means the board which, upon hearing competent evidence, has the authority to correct and adjust the assessment rolls in its respective county to conform to fair cash value and such other responsibilities as prescribed in Section 2801 et seq. of this title;

16. "Equalization" means the process for making adjustments to taxable property values within a county by analyzing the relationships between assessed values and fair cash values in one or more use categories within the county or between counties by analyzing the relationship between assessed value and fair cash value in each county;

17. "Equalization ratio study" means the analysis of the relationships between assessed values and fair cash values in the manner provided by law;

18. "Actual fair cash value" means the value or price at which a willing buyer would purchase property and a willing seller would sell property if both parties are knowledgeable about the property and its uses and if neither party is under any undue pressure to buy or sell and for real property shall mean the value for the highest and best use for which such property was actually used, or was previously classified for use, during the calendar year next preceding the applicable January 1 assessment date;

19. "Homestead exemption" means the reduction in the taxable value of a homestead as authorized by law;

20. "Income and expense approach" means a method to estimate fair cash value of a property by determining the present value of the projected income stream;

21. "List and assess" means the process by which taxable property is discovered, its description recorded for purposes of ad valorem taxation and its actual fair cash value and taxable fair cash value are established;

22. "Mill" or "millage" means the rate of tax imposed upon taxable value. One (1) mill equals One Dollar ($1.00) of tax for each One Thousand Dollars ($1,000.00) of taxable value;

23. "Multiple regression analysis" means a statistical technique for estimating unknown data on the basis of known and available data;

24. "Parcel" means a contiguous area of land described in a single description by a deed or other instrument or as one of a number of lots on a plat or plan, separately owned and capable of being separately conveyed;

25. "Sales comparison approach" means the collection, verification, and screening of sales data, stratification of sales information for purposes of comparison and use of such information to establish the fair cash value of taxable property;

26. "State Board of Equalization" means the Board responsible for valuation of railroad, airline and public service corporation property and the adjustment and equalization of all property values both centrally and locally assessed;

27. "Taxable value" means the percentage of fair cash value, less applicable exemptions, upon which an ad valorem tax rate is levied pursuant to the provisions of Section 8 of Article X of the Oklahoma Constitution;

28. "Taxable fair cash value" means the actual fair cash value of locally assessed real property as capped by Section 8B of Article X of the Oklahoma Constitution;

29. "Use category" means a subcategory of real property, that is either

agricultural use, residential use or commercial/industrial use but does not and shall not constitute a class of subjects within the meaning of the Oklahoma Constitution for purposes of ad valorem taxation;

30. "Use value" means the basis for establishing fair cash value of real property pursuant to the requirement of Section 8 of Article X of the Oklahoma Constitution; and

31. "Visual inspection program" means the program required in order to gather data about real property from physical examination of the property and improvements in order to establish the fair cash values of properties so inspected at least once each four (4) years and the fair cash values of similar properties on an annual basis.

Laws 1988, c. 162, § 2, eff. Jan. 1, 1992; Laws 1997, c. 304, § 2, emerg. eff. May 29, 1997; Laws 2005, c. 116, § 3, eff. Nov. 1, 2005.

68 O.S. 2011, § 2802.1. Implementation of Oklahoma Constitution Article X, §8B – Definitions – Promulgation of rules.

A. For purposes of implementing Section 8B of Article X of the Oklahoma Constitution:

1. "Any person" means any person or entity, whether real or artificial, other than the present owner;

2. "Any year when title to the property is transferred, changed, or conveyed to another person or when improvements have been made to the property" means the year next preceding the January 1 assessment date;

3. "Improvement" means a valuable addition made to property amounting to more than normal repairs, replacement, maintenance or upkeep; and

4. "Transfers, change or conveyance of title" means all types of transfers, changes or conveyances of any interest, whether legal or equitable. However, "transfers, change or conveyance of title" shall not include the following:

a. deeds recorded prior to January 1, 1996,

b. deeds which secure a debt or other obligation,

c. deeds which, without additional consideration, confirm, correct, modify or supplement a deed previously recorded,

d. deeds between husband and wife, or parent and child, or any persons related within the second degree of consanguinity, without actual consideration therefor, or deeds between any person and an express revocable trust created by such person or such person's spouse,

e. deeds of release of property which is security for a debt or other obligation,

f. deeds of partition, unless, for consideration, some of the parties take shares greater in value than their undivided interests,

g. deeds made pursuant to mergers of partnerships, limited liability companies or corporations, or deeds pursuant to which property is transferred from a person to a partnership, limited liability company or corporation of which the transferor or the transferor's spouse, parent, child, or other person related within the second degree of consanguinity to the transferor, or trust for primary benefit of such

persons, are the only owners of the partnership, limited liability company or corporation,

h. deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock, or

i. any deed executed pursuant to a foreclosure proceeding in which the grantee is the holder of a mortgage on the property being foreclosed, or any deed executed pursuant to a power of sale in which the grantee is the party exercising such power of sale or any deed executed in favor of the holder of a mortgage on the property in consideration for the release of the borrower from liability on the indebtedness secured by such mortgage except as to cash consideration paid.

B. This section shall be applied effective from the date of the passage of Section 8B of Article X of the Oklahoma Constitution.

C. The Oklahoma Tax Commission shall promulgate rules necessary to implement Section 8B of Article X of the Oklahoma Constitution and this section.

Laws 1997, c. 304, § 3, emerg. eff. May 29, 1997; Laws 2002, c. 476, § 3, emerg. eff. June 6, 2002.

68 O.S. 2011, § 2802.2. Date of deliver or payment.

A. For any return, claim, statement, or other document required to be filed with a county assessor in this state or any payment required to be made to a county assessor in this state within a prescribed period or on or before a prescribed date under authority of the Ad Valorem Tax Code, the date of the postmark stamped on the cover in which the return, claim, statement, or other document or payment is mailed shall be deemed to be the date of delivery or the date of payment, as the case may be.

B. The provisions of this section shall apply only if:

1. The postmark date falls within the prescribed period or on or before the prescribed date for filing, including any extension, of the return, claim, statement, or other document or for making payment, including any extension granted for making such payment; and

2. The return, claim, statement, or other document or payment was, within the prescribed period or on or before the prescribed date for filing, deposited in the mail in the United States in an envelope or other appropriate wrapper, postage prepaid, properly addressed to the county assessor with which the return, claim, statement, or other document is required to be filed, or to which the payment is required to be made.

C. For purposes of this section, if any return, claim, statement, or other document or payment is sent by United States registered mail, the registration shall be prima facie evidence that the return, claim, statement, or other document or payment was delivered to the county assessor to which addressed, and the date of registration shall be deemed the postmark date.

D. The provisions of this section shall not apply with respect to returns, claims, statements or other documents or payments which are required under any provision of the

Ad Valorem Tax Code to be delivered by any method other than by mailing.

E. For the purposes of this section, if the prescribed period ends on or the prescribed date is a legal holiday as defined by Section 82.1 of Title 25 of the Oklahoma Statutes or any other day when the office of the county assessor does not remain open for public business until the regularly scheduled closing time, then the prescribed period or prescribed date shall be extended until the end of the next day upon which the office of the county assessor is open for public business until the regularly scheduled closing time.

Laws 2011, c. 357, § 1, eff. Nov. 1, 2011.

68 O.S. 2011, § 2803. Classification of property – Valuation of classes – Uniformity of treatment.

A. The Legislature, pursuant to authority of Article X, Section 22 of the Oklahoma Constitution, hereby classifies the following types of property for purposes of ad valorem taxation:

1. Real property;
2. Personal property, except as provided in paragraph 3 of this subsection;
3. Personal property which is household goods of the head of families and livestock employed in support of the family in those counties which have exempted such property pursuant to subsection (b) of Section 6 of Article X of the Oklahoma Constitution;
4. Public service corporation property; and
5. Railroad and air carrier property.

B. Valuation of each class of subjects shall be made by a method appropriate for each class or any subclass thereof, as established by the Ad Valorem Division of the Oklahoma Tax Commission.

C. Classification as provided by this section shall require uniform treatment of each item within a class or any subclass as provided in Article X, Section 5 of the Oklahoma Constitution.

Laws 1988, c. 162, § 3, eff. Jan. 1, 1992; Laws 1989, c. 321, § 7, operative Jan. 1, 1992; Laws 1994, c. 326, § 1, eff. July 1, 1994; Laws 1995, c. 57, § 1, eff. July 1, 1995.

68 O.S. 2011, § 2804. Property subject to tax.

All property in this state, whether real or personal, except that which is specifically exempt by law, and except that which is relieved of ad valorem taxation by reason of the payment of an in lieu tax, shall be subject to ad valorem taxation.

Laws 1988, c. 162, § 4, eff. Jan. 1, 1992.

68 O.S. 2011, § 2805. Fees or taxes to be levied in lieu of ad valorem tax.

The following fees or taxes levied by the provisions of the Oklahoma Statutes shall

be in lieu of ad valorem tax, whether in lieu of real property tax, personal property tax, or both as provided by law:

1. The registration fees and taxes imposed upon aircraft by Section 251 et seq. of Title 3 of the Oklahoma Statutes;

2. Registration fees for motor vehicles as provided in Section 1103 of Title 47 of the Oklahoma Statutes, except as otherwise specifically provided;

3. The fee imposed upon transfers of used vehicles in lieu of the ad valorem tax upon inventories of used motor vehicles by Section 1137.1 of Title 47 of the Oklahoma Statutes;

4. The registration and license fees imposed upon vessels and motors pursuant to the Oklahoma Vessel and Motor Registration Act, Section 4001 et seq. of Title 63 of the Oklahoma Statutes;

5. The taxes levied upon the gross production of substances pursuant to Section 1001 of this title;

6. The taxes levied upon the gross production of substances pursuant to Section 1020 of this title;

7. The tax imposed upon gross receipts pursuant to Section 1803 of this title;

8. The tax imposed upon certain textile products pursuant to Section 2001 of this title;

9. The tax imposed upon certain freight cars pursuant to Section 2202 of this title;

10. The tax imposed on certain parts of the inventories, both new and used items, owned and/or possessed for sale by retailers of farm tractors and other equipment pursuant to Sections 1 through 4 of this act;[1]

11. The tax imposed upon inventories of new vehicles and certain vessels pursuant to Section 5301 of this title; and

12. Such other fees or taxes as may be expressly provided by law to be in lieu of ad valorem taxation.

Laws 1988, c. 162, § 5, eff. Jan. 1, 1992; Laws 1989, c. 346, § 73, eff. Jan. 1, 1992; Laws 1991, 1st Ex. Sess., c. 2, § 13, eff. Jan. 1, 1992; Laws 1991, c. 149, § 5, eff. Jan. 1, 1992.

[1]Title 68, §§ 5401 to 5404.

68 O.S. 2011, § 2806. Real property defined.

A. Real property, for the purpose of ad valorem taxation, shall be construed to mean the land itself, and all rights and privileges thereto belonging or in any wise appertaining, such as permanent irrigation, or any other right or privilege that adds value to real property, and all mines, minerals, quarries and trees on or under the same, and all buildings, structures and improvements or other fixtures, including but not limited to improvements such as barns, bins or cattle pens, or other improvements or fixtures of whatsoever kind thereon, exclusive of such machinery and fixtures on the same as are, for the purpose of ad valorem taxation, defined as personal property.

B. Notwithstanding the provisions of Section 2807 of this title, real property shall also consist of any improvements affixed to land owned by the United States, any

branch of the Armed Forces of the United States, or any agency or quasi-agency of the United States if such improvements are used for:

1. National defense purposes; or

2. Housing of military personnel and their families as contemplated by the Military Housing Privatization Initiative of 1996, 10 U.S.C., Sections 2871 through 2885, as amended.

Improvements used for housing of military personnel and families shall, in addition to the actual housing units, include, but not be limited to, facilities related to such housing units, such as housing maintenance facilities, housing rental and management offices, parks and community centers. Such improvements shall, for purposes of ad valorem taxation, be construed to be owned by the United States or the applicable branch of the Armed Forces of the United States. For purposes of this subsection, "national defense purposes' shall include, without limitation, the furtherance of an existing mission or modification or enhancement of the mission of the military installation and any activity that is in furtherance of the defense of the United States and its interests.

Laws 1988, c. 162, § 6, eff. Jan. 1, 1992; Laws 2006, c. 194, § 2, eff. Nov. 1, 2006.

68 O.S. 2011, § 2807. Personal property defined.

Personal property, for the purpose of ad valorem taxation, shall be construed to include:

1. All goods, chattels and effects;

2. Except as provided in subsection B of Section 2806 of this title:

   a. all improvements made by others upon lands, the fee of which is vested in the United States or this state,

   b. all improvements, including elevators and other structures, upon lands, the title to which is vested in any railway company or other corporation whose property is not subject to the same mode and rule of taxation as other property, and

   c. all improvements on leased lands that do not become a part of the realty;

3. The dormant, and other stock of nurserymen, including all trees, shrubs and plants that have been dug and placed in bins or storage, and are ready for sale. The trees, shrubs or plants of a nurseryman shall be "growing crops" within the meaning of Section 6 of Article X of the Oklahoma Constitution and exempt from ad valorem taxation, if such trees, shrubs or plants are grown upon the premises of the nurseryman, removed from the earth on such premises prior to any preparation for resale, and if such trees, shrubs or plants are held for resale in a manner that will permit the continued growth or development of the tree, shrub or plant;

4. All horses, cattle, mules, asses, sheep, swine, goats and other livestock including poultry, and commercially raised livestock including but not limited to animals of the families bovidae, cervidae and antilocapridae or birds of the ratite group. Such livestock or poultry having a speculative value, by reason of the fact that the same is subject to registration in some recognized association, shall be assessed on the market value as though the same had no speculative value;

5. All household furniture, including gold and silver plate, musical instruments, watches and jewelry;

6. Personal, private or professional libraries;

7. All wagons, vehicles or carriages and all farm tractors, implements or machinery appertaining to agricultural labor; and all types of motors, feed grinders, pumps for irrigation and other irrigation equipment;

8. All machinery and materials used by manufacturers, and all manufactured articles, including all machinery and equipment of cotton gins, cottonseed oil mills, newspaper and printing plants, refineries, gasoline plants, flour and grain mills and elevators, bakeries, ice plants, laundries, automobile assembly plants, repair shops, breweries, radio broadcasting stations, tractors, graders, road machinery and equipment, and all other similar or related plants or industries;

9. All goods and capital employed in merchandising;

10. All abstractors' books and the records contained therein; and equipment and all other personal property and records and files of mercantile credit reporting organizations;

11. All agricultural implements or machinery, goods, wares, merchandise, or other chattels, in this state, in possession of, or under the control of, or held for sale by, any warehouseman, agent, factor or representative in any capacity of any manufacturer, or any dealer or agent of any such manufacturer;

12. a. All tanks and containers used to store or hold crude oil or any of its products or byproducts and all tanks and containers used to store or hold gasoline, water, or other liquids or gases,

    b. All oil, gas, water or other pipelines,

    c. All telegraph and telephone lines,

    d. All railroad tracks,

    e. All oil and petroleum products in storage; and

13. All other property, having an actual, constructive or taxable situs in this state, and not included within the definition of real property.

Laws 1988, c. 162, § 7, eff. Jan. 1, 1992; Laws 1989, c. 24, § 2, eff. Jan. 1, 1992; Laws 1995, c. 19, § 1, eff. July 1, 1995; Laws 2006, c. 194, § 3, eff. Nov. 1, 2006.

68 O.S. 2011, § 2807.1 Livestock employed in support of family defined.

For purposes of the exemption authorized pursuant to subsection (b) of Section 6 of Article X of the Oklahoma Constitution, "livestock employed in support of the family" means all horses, cattle, mules, asses, sheep, swine, goats, poultry and any other livestock.

Laws 1994, c. 51, § 1, eff. Sept. 1, 1994.

68 O.S. 2011, § 2808. Definitions – Certain property to be assessed by State Board of Equalization.

A. As used in the Ad Valorem Tax Code:[1]

1. "Public service corporation" means all transportation companies, transmission companies, all gas, electric, light, heat and power companies and all waterworks and water power companies, and all persons authorized to exercise the right of eminent domain or to use or occupy any right-of-way, street, alley, or public highway, along, over or under the same in a manner not permitted to the general public;

2. "Transportation company" means any company, corporation, trustee, receiver, or any other person owning, leasing or operating for hire, a street railway, canal, steamboat line, and also any sleeping car company, parlor car company and express company, and any other company, trustee, or person in any way engaged in such business as a common carrier. As used in the Ad Valorem Tax Code, the term "transportation company" shall not include any railroad or any air carrier. However, all railroad and air carrier property shall continue to be valued and assessed by the State Board of Equalization for purposes of ad valorem taxation;

3. "Transmission company" means any company, corporation, trustee, receiver, or other person owning, leasing or operating for hire any telegraph or telephone line or radio broadcasting system;

4. "Person" means individuals, partnerships, associations, and corporations in the singular as well as plural number;

5. "Video services provider" means a subclass of public service corporations consisting of any public service corporation offering video programming services; and

6. "Video programming" shall have the same meaning as set forth in 47 U.S.C., Section 522(20).

B. As used in the Ad Valorem Tax Code, "transmission company" and "public service corporation" shall not be construed to include cable television companies.

C. Any real or personal property used by any company, corporation, trustee, receiver, or other person owning, leasing, or operating for hire any pipeline or oil or gas gathering system which was assessed by the State Board of Equalization after January 1, 1997, shall continue to be assessed by the State Board of Equalization through ad valorem tax year 1998.

Laws 1988, c. 162, § 8, eff. Jan. 1, 1992; Laws 1988, c. 258, § 5, emerg. eff. June 27, 1988; Laws 1995, c. 57, § 2, eff. July 1, 1995; Laws 1997, c. 337, § 1, eff. July 1, 1997; Laws 2009, c. 119, §1, eff. Jan. 1, 2010.

[1]Title 68, § 2801 et seq.

68 O.S. 2011, § 2809. Farm tractors – Subject of tax – Definition – Designation.

A. Each farm tractor in the state shall be subject to ad valorem taxation and shall be returned and assessed as other personal property.

B. The term farm tractor as used in this section and in the Ad Valorem Tax Code[1] is hereby defined to be any motor vehicle of tractor type designed and used primarily as a farm implement for drawing plows, listers, mowing machines, harvesters, and other implements of husbandry on a farm, or any motor vehicle of tractor type used for the purpose of hauling farm products, by the producer thereof, from farm to farm, or from farm to market.

C. No tractor shall be designated a farm tractor unless it is used in whole or in part by the owner thereof upon, or in connection with, a farm owned, leased or operated by such tractor owner.

Laws 1988, c. 162, § 9, eff. Jan. 1, 1992.

[1]Title 68, § 2801 et seq.

68 O.S., § 2810. Repealed by Laws 1997, c. 294, § 30, eff. July 1, 1997

From: Laws 1941, p. 333, § 4.
68 O.S. 1961, § 50.
Laws 1965, c. 501, § 2.
68 O.S. 1981, § 50.
Laws 1988, c. 162, § 10.

68 O.S. 2011, § 2811. Manufactured homes not registered or assessed for ad valorem taxation – Listing and assessment – Proof of registration and payment of taxes – Exemptions.

A. Upon locating a manufactured home which is not registered as required pursuant to the provisions of Title 47 of the Oklahoma Statutes or is not listed and assessed for ad valorem taxation pursuant to the provisions of the Ad Valorem Tax Code,[1] the county assessor of the county in which the manufactured home is located shall list and assess the manufactured home, and place the home on the tax rolls as required by law. The county assessor shall cause such manufactured home to be entered on the assessment rolls and tax rolls for the year or years not to exceed three (3) years omitted pursuant to the provisions of Section 2844 of this title whether or not such manufactured home had situs in such county on January 1 of the year in which the manufactured home was located. No manufactured home shall be entered upon the assessment roll of any county for an assessment year in which the manufactured home was previously assessed for ad valorem taxation in such county or any other county of this state. The county assessor may use the following method to determine the fair cash value of such a manufactured home:

1. If a bill of sale is provided to the county assessor, the actual consideration reflected thereon may be used as the fair cash value; or

2. If a bill of sale is not provided to the county assessor, the total delivered price may be used as the fair cash value, depreciated at a rate of ten percent (10%) per year for the first three (3) years of age of such manufactured home and at a rate of three percent (3%) per year for each year thereafter until accumulated depreciation shall equal eighty percent (80%), after which the depreciated fair cash value shall remain at such level.

B. The county assessor of the county in which a manufactured home is located shall require satisfactory proof of registration, payment of ad valorem taxes and excise taxes on a manufactured home. An ad valorem tax receipt for a manufactured home presented as evidence of payment of ad valorem taxes for such home shall be conclusive as to proper payment of ad valorem taxes upon such home for all assessment years preceding

the year of the receipt by the county issuing such receipt.

C. Any person owning a manufactured home and refusing to show satisfactory proof of registration of such manufactured home pursuant to the provisions of this section or payment of ad valorem taxes pursuant to the provisions of the Ad Valorem Tax Code upon demand by the county assessor of the county in which the manufactured home is located, upon conviction, shall be guilty of a misdemeanor.

D. A used manufactured home held for resale, on a sales lot, by a licensed manufactured housing dealer on January 1, shall be exempt from ad valorem taxation and the dealer shall be required to obtain a current certificate of title and registration decal for the manufactured home. A purchaser of a used manufactured home held for resale for which a certificate of title and registration decal has been obtained shall provide to the county assessor of the county in which the home is to be located the information specified in subsection G of Section 2813 of this title. The manufactured home shall not be subject to ad valorem taxation until the first January 1 date following the date of purchase.

Laws 1988, c. 162, § 11, eff. Jan. 1, 1992; Laws 1997, c. 192, § 5, eff. Jan. 1, 1998; Laws 1998, c. 403, § 4, emerg. eff. June 10, 1998.

[1]Title 68, § 2801 et seq.

68 O.S. 2011, § 2812. Manufactured homes – Locus of listing and assessment – Transmission of information.

A. Subject to the provisions of subsection B of Section 2813 of this title, a manufactured home which is located on land owned by the owner of the manufactured home shall be listed and assessed in the county in which it is located for ad valorem taxation as is real property pursuant to the provisions of the Ad Valorem Tax Code.[1] The person owning and residing in such manufactured home may apply for homestead exemption. The county assessor shall approve the application of such person if all requirements of law for such exemption have been met.

B. A manufactured home which is located on land not owned by the owner of the manufactured home shall be listed and assessed in the county in which it is located for ad valorem taxation as is personal property pursuant to the provisions of the Ad Valorem Tax Code.

C. Each year that a manufactured home is subject to ad valorem taxes as provided by law, the county assessor and the county treasurer shall transmit the information relating to ad valorem tax payment to the Oklahoma Tax Commission which shall identify the manufactured home and record the payment in the computer system provided for by Section 1113 of Title 47 of the Oklahoma Statutes. The county assessor and treasurer of each county shall provide such information as may be required in order to implement the provisions of this section.

Laws 1988, c. 162, § 12, eff. Jan. 1, 1992; Laws 1997, c. 192, § 6, eff. Jan. 1, 1998.

[1]Title 68, § 2801 et seq.

68 O.S. 2011, § 2813. Manufactured homes – Listing, assessment and payment of tax.

A. On the first day of January of each year, the county assessor of the county in which a manufactured home is located shall list, assess and tax such manufactured home as required by the provisions of Section 2812 of this title and the Ad Valorem Tax Code, Section 2801 et seq. of this title.

B. In addition to the other requirements prescribed by law for the listing and assessing of real property pursuant to the provisions of the Ad Valorem Tax Code, when listing the value of real property on which a manufactured home is located and owned by the person owning the manufactured home and when listing the value of the improvements thereon, the county assessor shall separately describe and identify the value of the manufactured home apart from other real property and the value of the other improvements thereon. The value of the real property, the manufactured home, and the other improvements shall be shown separately.

C. Except as authorized by subsection E of this section, when a manufactured home is moved, or whenever title to a manufactured home is transferred, any county treasurer shall collect all ad valorem taxes due for the current calendar year and all delinquent taxes due and owing prior to the change of title or location and shall issue a receipt of taxes paid, which shall be a Form 936, and a tax payment decal. These transactions may be handled by mail or facsimile transmission at the option of the taxpayer, except for tax payments which shall be handled either by mail or in person.

D. After issuance of a receipt of taxes paid and a decal pursuant to the provisions of subsection C of this section and after notification by the county treasurer of such payment, the county assessor of the county in which the manufactured home is located shall furnish to the county assessor of the county where the manufactured home is to be located, the following information:

1. The name of the owner of the manufactured home;
2. The serial number or identification number of the manufactured home;
3. The registration number given to the manufactured home by the Oklahoma Tax Commission;
4. The address or legal description where the manufactured home is to be located;
5. The actual retail selling price of the manufactured home, excluding Oklahoma state taxes; and
6. Any other information necessary to enable the county assessor to list and assess the proper ad valorem taxes for the manufactured home for the following year.

E. When lawfully repossessing a manufactured home which has been listed and assessed as real property pursuant to the provisions of subsection A of Section 2812 of this title, a holder of a perfected security interest in the home is authorized to pay the ad valorem taxes for the full current year and any registration fees or ad valorem taxes which may be due for any prior year on the manufactured home based on the assessed value of the home pursuant to the provisions of subsection B of this section apart from other real property and the other improvements thereon. When lawfully repossessing a manufactured home which has been listed and assessed as personal property pursuant to the provisions of subsection B of Section 2812 of this title, a holder of a perfected security interest in the home is authorized to pay the ad valorem taxes for the full current year and any registration fees or ad valorem taxes which may be due for any prior years. The

county treasurer shall issue a receipt of taxes paid to said holder and a decal showing the payment of such taxes. Such receipt shall be issued notwithstanding the existence of a tax sale certificate issued as a result of a tax sale to a purchaser of property upon which a manufactured home is located and for which the holder of a perfected security interest makes payment as authorized by this subsection. Such receipt shall be issued if the procedures prescribed by Section 3106 of this title are followed. If a tax sale certificate has been issued as required by law and the notice of sale contained the statement concerning the right of a secured party to repossess the manufactured home, the amount of taxes paid by the holder of the security interest shall be refunded to the holder of the tax sale certificate. The receipt shall be evidence of payment of the ad valorem taxes for purposes of obtaining a permit. The Department shall issue a permit immediately to the holder of a perfected security interest or licensed representative thereof, if the holder or representative is bonded by the state, to move the manufactured home to a secure location with a repossession affidavit. However, all excise taxes and ad valorem taxes due on such a manufactured home shall be required to be paid within thirty (30) days of the issuance of the permit. A certificate of title for a manufactured home shall not be issued pursuant to a repossession prior to the furnishing of proof satisfactory to the Oklahoma Tax Commission or motor license agent that all ad valorem taxes due have been paid. If the home is subject to registration pursuant to the provisions of the Oklahoma Vehicle License and Registration Act, the holder of a perfected security interest in a manufactured home may repossess the manufactured home and transport the manufactured home within the state for the purpose of securing the property after registering the manufactured home pursuant to the provisions of Section 1113 or 1117 of Title 47 of the Oklahoma Statutes.

F. 1. The decal shall be affixed to the manufactured home license plate as evidence of the ad valorem tax paid and shall remain on the license plate, which shall be affixed to the exterior of the manufactured home, while the manufactured home is in transit.

2. It shall be a misdemeanor for any person to transport or cause to be transported a manufactured home without the decal affixed as required by this section.

3. The decal issued pursuant to subsection C of this section shall be of such size, color, design and numbering as the Tax Commission may direct. The tax payment decals shall be made with reflectionized material so as to provide effective and dependable brighteners during the service period for which the tax payment decal is issued. The Tax Commission shall issue such tax payment decals to the various county treasurers of the state in order for a manufactured home owner or repossessor to move the manufactured home.

Laws 1988, c. 162, § 13, eff. Jan. 1, 1992; Laws 1991, c. 249, § 7, eff. Jan. 1, 1992; Laws 1997, c. 117, § 1, eff. Nov. 1, 1997; Laws 1997, c. 192, § 7, eff. Jan. 1, 1998; Laws 1998, c. 403, § 5, emerg. eff. June 10, 1998; Laws 2002, c. 417, § 5, eff. July 1, 2002.

68 O.S. 2011, § 2814. Office of county assessor – Creation – Filling.

There is hereby created the office of county assessor in and for each county of this state, which office shall be filled in the same manner as provided by Section 131 of Title 19 of the Oklahoma Statutes.

Laws 1988, c. 162, § 14, eff. Jan. 1, 1992.

68 O.S. 2011, § 2815. County assessor – Oath.

The county assessor shall take an oath that he will assess all property as provided by law, and he shall maintain his office at the county seat, which office shall be provided, furnished and maintained as required by law.

Laws 1988, c. 162, § 15, eff. Jan. 1, 1992.

68 O.S. 2011, § 2815.1. Removal of elected officials from office – Exhaustion of remedies.

All elected county officers may not be subject to any legal or disciplinary action for causes related to job performance and the assessment of a specific parcel of property unless the owner of the specific parcel of property has already exhausted the remedies provided in Sections 2876, 2877 and 2880.1 of Title 68 of the Oklahoma Statutes.

Laws 2000, c.60, § 1, eff. Nov. 1, 2000.

68 O.S. 2011, § 2815.2 Current boundary descriptions – Maintenance and use by county assessor.

The county assessor shall maintain and use the current boundary descriptions of each and every school district or part of a district in the county furnished by the State Department of Education pursuant to Section 4-104 of Title 70 of the Oklahoma Statutes.

Laws 2001, c. 239, § 1, eff. Nov. 1, 2001.

68 O.S. 2011, § 2816. Officers and personnel – Educational accreditation.

A. The Director of the Ad Valorem Division of the Oklahoma Tax Commission, the first deputy within such division, all field analysts or equalization and assessment analysts within such division, each elected county assessor assuming office on or after January 1, 1991, all first deputies within such assessors' offices and all personnel involved in the actual appraisal of real property shall be required to achieve educational accreditation as prescribed by this section. Such accreditation shall be achieved within the time prescribed. Failure to achieve such accreditation shall result in forfeiture of office or termination of employment. A vacancy in a public office created for failure to achieve such accreditation shall be filled in the manner provided by law.

B. Accreditation for persons designated in subsection A of this section shall consist of initial accreditation and advanced accreditation as follows:

1. Within one (1) year from the date an assessor is elected to office, the assessor shall be required to successfully complete initial accreditation. If the assessor does not

successfully complete testing or some part of the requirement, initial accreditation shall be completed within eighteen (18) months from the date of the assessor's election to office. Initial accreditation shall consist of successful completion of two (2) academic units. The first academic unit shall consist of basic ad valorem taxation law, legal responsibilities of the assessor's office, the role of the county assessor, valuation requirements and assessment administration. The second academic unit shall consist of basic appraisal and assessment processes.

2. Within one (1) year from the completion date of initial accreditation, the assessor shall be required to successfully complete advanced accreditation. If the assessor does not successfully complete advanced accreditation testing or some part of the requirement, advanced accreditation shall be completed by July 1, 1995, for persons holding office on May 27, 1993, or for persons assuming office after May 27, 1993, within eighteen (18) months from the date initial accreditation is completed. Advanced accreditation shall consist of successful completion of four (4) academic units. Each unit shall consist of one of the following topics:

a. appraisal procedures,
b. valuation of personal property,
c. valuation of agricultural property, and
d. mass appraisal procedures.

3. A county assessor's deputy not previously accredited pursuant to paragraphs 1 and 2 of this subsection shall be subject to the same requirements as the county assessor. Failure to complete the accreditations within the times prescribed shall result in dismissal of the deputy.

4. For any person required to achieve accreditation pursuant to this section and for whom the period of time to complete the accreditation is not otherwise prescribed, the accreditation shall be completed within eighteen (18) months of January 1, 1991 or within eighteen (18) months of the beginning date of employment if such person is initially employed after January 1, 1991.

C. Each county assessor who has successfully completed advanced accreditation shall thereafter be required to complete a continuing education requirement of thirty (30) hours every three (3) years. Failure to complete the continuing education requirement shall result in forfeiture of any travel reimbursement until the requirement is completed. Continuing education shall consist of successful completion of academic units on changes in Oklahoma Statutes affecting ad valorem taxation, real estate or appraisal, valuation and appraisal methods, mass appraisal methods or other topics appropriate to the improvement of county assessor's offices. A deputy who has completed advanced accreditation as required by this section shall be subject to the continuing education requirement.

D. The Oklahoma State University Center for Local Government Technology, in cooperation with the Oklahoma Tax Commission and the County Assessors' Association, shall develop educational requirements, curriculum materials, appropriate study resources and examinations for an education program for accreditation purposes established in this section. The Center for Local Government Technology shall provide necessary classes, seminars and materials in support of the accreditation requirements. Nothing in this section shall be construed to prohibit use of the International Association of Assessing Officers' course work, where applicable, or any of its professional designations, as a substitute for or supplement to the accreditation program requirements.

E. For purposes of the administration of the accreditation requirements, the Oklahoma State University Center for Local Government Technology shall be responsible for keeping an official record as to the accreditation of individual county assessors and deputies and others who are required to achieve accreditation. Such record shall be the sole responsibility of Oklahoma State University and shall be defined as an open record under Section 24A.1 et seq. of Title 51 of the Oklahoma Statutes. The Oklahoma State University Center for Local Government Technology shall be responsible for forwarding only the pass/fail results of individual testing to the Tax Commission. The Tax Commission shall issue the accreditations to all persons who have so qualified. All expenses incurred in the performance of the duties imposed upon the Oklahoma State University Center for Local Government Technology shall be paid out of funds appropriated or otherwise made available to the Tax Commission or the university may charge a reasonable fee to defray the cost of sponsoring the educational accreditation academic units required by this section.

F. The Oklahoma State University Center for Local Government Technology, in cooperation with the Tax Commission, the County Assessors' Association and the County Treasurers' Association shall provide computer software programs, support of software and hardware including installation, maintenance, data management and training, to counties currently using the services previously provided by the State Auditor and Inspector. All expenses incurred in the performance of the duties imposed upon the Oklahoma State University Center for Local Government Technology shall be paid out of funds appropriated or otherwise made available to the Tax Commission, or the University may charge a reasonable fee to defray the cost of sponsoring the County Computer Assistance Program support services required by this section.

Laws 1988, c. 162, § 16, eff. Jan. 1, 1991; Laws 1993, c. 273, § 8, emerg. eff. May 27, 1993; Laws 1996, c. 114, § 1, eff. Nov. 1, 1996; Laws 2007, c. 346, § 4, eff. Jan. 1, 2008; Laws 2009, c. 170, § 1, eff. July 1, 2009.

68 O.S. 2011, § 2817. Valuation and assessment of property – Fair cash value – Use value.

A. All taxable personal property, except intangible personal property, personal property exempt from ad valorem taxation, or household personal property, shall be listed and assessed each year at its fair cash value, estimated at the price it would bring at a fair voluntary sale, as of January 1.

The fair cash value of household personal property shall be valued at ten percent (10%) of the appraised value of the improvement to the residential real property within which such personal property is located as of January 1 each year. The assessment of household personal property as provided by this section may be altered by the taxpayer listing such property at its actual fair cash value. For purposes of establishing the value of household personal property, pursuant to the requirement of Section 8 of Article X of the Oklahoma Constitution, the percentage of value prescribed by this section for the household personal property shall be presumed to constitute the fair cash value of the personal property.

All unmanufactured farm products shall be assessed and valued as of the preceding May 31. Every person, firm, company, association, or corporation, in making the

assessment, shall assess all unmanufactured farm products owned by the person, firm, company, association or corporation on the preceding May 31, at its fair cash value on that date instead of January 1.

Stocks of goods, wares and merchandise shall be assessed at the value of the average amount on hand during the preceding year, or the average amount on hand during the part of the preceding year the stock of goods, wares or merchandise was at its January 1 location.

B. All taxable real property shall be assessed annually as of January 1, at its fair cash value, estimated at the price it would bring at a fair voluntary sale for:

1. The highest and best use for which the property was actually used during the preceding calendar year; or

2. The highest and best use for which the property was last classified for use if not actually used during the preceding calendar year.

When improvements upon residential real property are divided by a taxing jurisdiction line, those improvements shall be valued and assessed in the taxing jurisdiction in which the physical majority of those improvements are located.

The Ad Valorem Division of the Okahoma Tax Commission shall be responsible for the promulgation of rules which shall be followed by each county assessor of the state, for the purposes of providing for the equitable use valuation of locally assessed real property in this state. Agricultural land and nonresidential improvements necessary or convenient for agricultural purposes shall be assessed for ad valorem taxation based upon the highest and best use for which the property was actually used, or was previously classified for use, during the calendar year next preceding January 1 on which the assessment is made.

C. The use value of agricultural land shall be based on the income capitalization approach using cash rent. The rental income shall be calculated using the direct capitalization method based upon factors including, but not limited to:

1. Soil types, as depicted on soil maps published by the Natural Resources Conservation Service of the United States Department of Agriculture;

2. Soil productivity indices approved by the Ad Valorem Division of the Tax Commission;

3. The specific agricultural purpose of the soil based on use categories approved by the Ad Valorem Division of the Tax Commission; and

4. A capitalization rate to be determined annually by the Ad Valorem Division of the Tax Commission based on the sum of the average first mortgage interest rate charged by the Federal Land Bank for the immediately preceding five (5) years, weighted with the prevailing rate or rates for additional loans or equity, and the effective tax rate.

The final use value will be calculated using the soil productivity indices and the agricultural use classification as defined by rules promulgated by the State Board of Equalization. This subsection shall not be construed in a manner which is inconsistent with the duties, powers and authority of the Board as to valuation of the counties as fixed and defined by Section 21 of Article X of the Oklahoma Constitution.

However, in calculating the use value of buffer strips as defined in Section 2817.2 of this title, exclusive consideration shall be based only on income from production agriculture from such buffer strips, not including federal or state subsidies, when valued as required by subsection C of Section 2817.2 of this title.

D. The use value of nonresidential improvements on agricultural land shall be based on the cost approach to value estimation using currently updated cost manuals

published by the Marshall and Swift Company or similar cost manuals approved by the Ad Valorem Division of the Tax Commission. The use value estimates for the nonresidential improvements shall take obsolescence and depreciation into consideration in addition to necessary adjustments for local variations in the cost of labor and materials. This section shall not be construed in a manner which is inconsistent with the duties, powers and authority of the Board as to equalization of valuation of the counties as determined and defined by Section 21 of Article X of the Oklahoma Constitution.

The use value of facilities used for poultry production shall be determined according to the following procedures:

1. The Ad Valorem Division of the Tax Commission is hereby directed to develop a standard system of valuation of both real and personal property of such facilities, which shall be used by all county assessors in this state, under which valuation based on the following shall be presumed to be the fair cash value of the property:

   a. for real property, a ten-year depreciation schedule, at the end of which the residual value is twenty percent (20%) of the value of the facility during its first year of operation, and

   b. for personal property, a five-year depreciation schedule, at the end of which the residual value is zero;

2. Such facilities shall be valued only in comparison to other facilities used exclusively for poultry production. Such a facility which is no longer used for poultry production shall be deemed to have no productive use;

3. During the first year such a facility is placed on the tax rolls, its fair cash value shall be presumed to be the lesser of the actual purchase price or the actual documented cost of construction; and

4. For the purpose of determining the valuation of nonresidential improvements used for poultry production, the provisions of this subsection shall be applicable and such improvements shall not be considered to be commercial property.

E. The value of investment in property used exclusively by an oil refinery that is used wholly as a facility, device or method for the desulphurization of gasoline or diesel fuel as defined in Section 2817.3 of this title shall not be included in the capitalization used in the determination of fair market value of such oil refinery if such property would qualify as exempt property pursuant to Section 2902 of this title, whether or not an application for such exemption is made by an otherwise qualifying manufacturing concern owning the property described by Section 2817.3 of this title.

F. The use value of a lot in any platted addition or a subdivision in a city, town or county zoned for residential, commercial, industrial or other use shall be deemed to be the fair cash value of the underlying tract of land platted, divided by the number of lots contained in the platted addition or subdivision until the lot shall have been conveyed to a bona fide purchaser or the lot with building or buildings located thereon shall have been occupied other than as a sales office by the owner thereof, or shall have been leased, whichever event shall first occur. One who purchases a lot for the purposes of constructing and selling a building on such lot shall not be deemed to be a bona fide purchaser for purposes of this section. However, if the lot is held for a period longer than two (2) years before construction, then the assessor may consider the lot to have been conveyed to a bona fide purchaser. The cost of any land or improvements to any real property required to be dedicated to public use, including, but not limited to, streets, curbs, gutters, sidewalks, storm or sanitary sewers, utilities, detention or retention ponds,

easements, parks or reserves shall not be utilized by the county assessor in the valuation of any real property for assessment purposes.

G. The transfer of real property without a change in its use classification shall not require a reassessment thereof based exclusively upon the sale value of the property. However, if the county assessor determines:

1. That by reason of the transfer of a property there is a change in the actual use or classification of the property; or

2. That by reason of the amount of the sales consideration it is obvious that the use classification prior to the transfer of the property is not commensurate with and would not justify the amount of the sales consideration of the property;

then the assessor shall, in either event, reassess the property for the new use classification for which the property is being used, or, the highest and best use classification for which the property may, by reason of the transfer, be classified for use.

H. When the term "fair cash value" or the language "fair cash value, estimated at the price it would bring at a fair voluntary sale" is used in the Ad Valorem Tax Code, in connection with and in relation to the assessment of real property, it is defined to mean and shall be given the meaning ascribed and assigned to it in this section and when the term or language is used in the Code in connection with the assessment of personal property it shall be given its ordinary or literal meaning.

I. Where any real property is zoned for a use by a proper zoning authority, and the use of the property has not been changed, the use and not zoning shall determine assessment. Any reassessment required shall be effective January 1 following the change in use. Taxable real property need not be listed annually with the county assessor.

J. If any real property shall become taxable after January 1 of any year, the county assessor shall assess the same and place it upon the tax rolls for the next ensuing year. When any building is constructed upon land after January 1 of any year, the value of the building shall be added by the county assessor to the assessed valuation of the land upon which the building is constructed at the fair cash value thereof for the next ensuing year. However, after the building has been completed it shall be deemed to have a value for assessment purposes of the fair cash value of the materials used in such building only, until the building and the land on which the building is located shall have been conveyed to a bona fide purchaser or shall have been occupied or used for any purpose other than as a sales office by the owner thereof, or shall have been leased, whichever event shall first occur. The county assessor shall continue to assess the building based upon the fair market value of the materials used therein until the building and land upon which the building is located shall have been conveyed to a bona fide purchaser or is occupied or used for any purpose other than as a sales office by the owner thereof, or is leased, whichever event shall first occur.

K. In case improvements on land or personal property located therein or thereon are destroyed by fire, lightning, storm, winds, floodwaters, overflow of streams or other cause, or the value of land is impaired, damaged or destroyed by fire, lightning, storm, winds, floodwaters, overflow of streams or other cause, after January 1 and before the adjournment of the county board of equalization during any year, the county board of equalization, in cooperation with the county assessor, shall determine the amount of damage, and shall make an order directing the assessment of the property for that year at the fair cash value of the property, as defined herein, taking into account the damage occasioned by fire, lightning, storm, winds, floodwaters, overflow of streams or other

cause.

L. All taxable personal property used in the exploration of oil, natural gas, or other minerals, including drilling equipment and rigs, shall be assessed annually at the value set forth in the first Hadco International monthly bulletin published for the tax year, using the appropriate depth rating assigned to the drawworks by its manufacturer and the actual condition of the rig.

Laws 1988, c. 162, § 17, eff. Jan. 1, 1992; Laws 1989, c. 321, § 8, operative Jan. 1, 1991; Laws 1996, c. 189, § 1, eff. Nov. 1, 1996; Laws 1997, c. 318, § 1, eff. Nov. 1, 1997; Laws 1998, c. 405, § 4, eff. Nov. 1, 1998; Laws 1999, c.1, .§ 24, emerg. eff. Feb. 24, 1999; Laws 2000, c.255, § 1, eff. Jan. 1, 2001; Laws 2001, c. 358, § 17, eff. July 1, 2001; Laws 2002, c. 345, § 1, eff. Jan. 1, 2003; Laws 2003, c. 431, § 2, eff. Jan. 1, 2004; Laws 2005, c. 381, § 13, eff. Jan. 1, 2006; Laws 2006, c. 16, § 70, emerg. eff. March 29, 2006; Laws 2007, c. 250, § 1, eff. Jan. 1, 2008; Laws 2008, c. 3, § 39, emerg. eff. Feb. 28, 2008; Laws 2008, c. 140, § 1, emerg. eff. May 9, 2008.

Subsection (L) was held unconstitutional in Assessor of Roger Mills County v. Unit Drilling Co., 2011 WL 218497, on January 25, 2011.

Section 6 of Laws 1998, c. 403, amending this section, was repealed by Laws 1999, c. 1 § 45.
Section 1 of Laws 2005, c. 451, amending this section, was repealed by Laws 2006, c. 16, § 71.
Section 1 of Laws 2007, c. 329, amending this section, was repealed by Laws 2008, c. 3, § 40.

68 O.S. 2011, § 2817.1. Implementation of Oklahoma Constitution Article X, § 8B – Increasing fair cash value of locally assessed real property.

A. For purposes of implementing Section 8B of Article X of the Oklahoma Constitution, the taxable fair cash value of locally assessed real property shall not be automatically increased five percent (5%) each year, the five-percent limitation on the increase in the taxable fair cash value shall not be cumulative, and the five-percent limitation shall not be considered as a twenty-percent increase every four (4) years.

B. For purposes of implementing Section 8B of Article X of the Oklahoma Constitution, improvements made to locally assessed real property shall be assessed in accordance with law by the county assessor based on the fair cash value of the improvement. The assessed value of the improvement shall then be added to the existing assessed value of the property, except as otherwise provided in the Oklahoma Housing Reinvestment Program Act.[1] The existing property shall continue to be subject to the five-percent limitation on the increase in valuation as set forth in Section 8B of Article X of the Oklahoma Constitution. Except when title to the property is transferred, changed, or conveyed to another person as defined in Section 2802.1 of this title, and in accordance with Legislative intent as set forth in subsection A of this section, under no circumstances shall the fair cash value of the existing property increase by more than five percent (5%) in any taxable year.

Laws 1997, c. 304, § 4, emerg. eff. May 29, 1997; Laws 2002, c. 344, § 8, eff. Jan. 1, 2003; Laws 2005, c. 116, § 4, eff. Nov. 1, 2005.

[1] Title 62, § 881 et seq.

68 O.S. 2011, § 2817.2. Buffer strips – Uniform certified document – Duties of Conservation Commission.

A. For purposes of this section, the term "buffer strip" shall include any of the following approved Natural Resources Conservation Service (NRCS) practices which meet the standards and specifications of the NRCS:

1. Alley cropping;
2. Filter strip;
3. Field border;
4. Contour buffer strips;
5. Grassed waterway;
6. Riparian forest buffer; or
7. Riparian herbaceous cover.

B. In order to qualify under this section, the landowner must be participating in an Oklahoma Conservation Commission state cost-share program or be participating in federal conservation cost share programs through the United States Department of Agriculture. Eligibility for land to be considered under this section shall be based on the Natural Resources Conservation Service Buffer Strip Standards and Specifications and eligibility for state buffer programs shall be based on the requirements of the local conservation district.

C. For purposes of valuation and assessment as provided in Section 2817 of Title 68 of the Oklahoma Statutes, a buffer strip shall be valued as a separate parcel of property.

D. 1. The conservation district in which the land is located shall assist the taxpayer in completing a uniform certified document as prescribed by the Oklahoma Tax Commission in cooperation with the Conservation Commission that certifies:

a. the property meets the requirements established under this section for buffer strips, and
b. the acreage or square footage of property which qualifies for assessment as a buffer strip.

2. The document shall be filed by the applicant with the county assessor of the county in which the land is located by March 15. Approved applications shall be filed by the county assessor with the Tax Commission.

E. Nothing in this section shall be construed to require any taxpayer to have buffer strips.

F. The Oklahoma Conservation Commission, in consultation with the Natural Resources Conservation Service, shall provide a report concerning the implementation of this program to the Oklahoma Legislature by March 1, 2002.

G. The Oklahoma Conservation Commission shall be responsible for the administration of any state programs for assessing, monitoring, studying and restoring buffer strips. Such administration shall include, but not be limited to, the receipt and expenditure of funds from federal, state and private sources for butter strips.

Laws 2000, c. 255, § 2, eff. Jan. 1, 2001; Laws 2005, c. 451, § 2, eff. Jan. 1, 2006.

68 O.S. 2011, § 2817.3. Exclusion of property used for desulphurization of gasoline or diesel fuel

A. As used in subsection E of Section 2817 of this title, "facility, device or method for the desulphurization of gasoline or diesel fuel" means any structure, building, installation, excavation, machinery, equipment or device and any attachment or addition to or reconstruction, replacement or improvement of that property, that is used, constructed, acquired or installed on or after January 1, 2003, wholly or partly to meet or exceed rules adopted by the Oklahoma Environmental Quality Board, or by the United States Environmental Protection Agency with respect to any program which has been delegated to the Department of Environmental Quality for the prevention, monitoring, control or reduction of the amount of sulfur in gasoline or diesel fuel. This definition shall not apply to a motor vehicle.

B. In applying for an exclusion of property under the provisions of subsection E of Section 2817 of this title, a person seeking the exclusion shall present in a request to the Executive Director of the Department of Environmental Quality information detailing:

1. The anticipated environmental benefits from the installation of the facility, device or method for the desulphurization of gasoline or diesel fuel;

2. The estimated cost of the facility, device or method; and

3. The purpose of the installation of such facility, device or method and the proportion of the installation that is such a facility, device or method.

C. Following submission of the information required by subsection B of this section, the Executive Director of the Department of Environmental Quality shall determine if the facility, device or method is used wholly as a facility, device or method for the desulphurization of gasoline or diesel fuel. As soon as practicable, the Executive Director shall send notice by regular mail to the Director of the Ad Valorem Division of the Oklahoma Tax Commission that the person has applied for a determination under this section. If the Executive Director determines that the facility, device or method is used wholly for the desulphurization of gasoline or diesel fuel, the Executive Director shall issue a letter to the person stating that determination and the proportion of the installation that is a facility, device or method for the desulphurization of gasoline or diesel fuel.

D. The Department of Environmental Quality may charge a person seeking a determination under the provisions of this section an additional fee not to exceed its administrative costs for processing the information, making the determination and issuing the letter required by this section. The Environmental Quality Board may adopt rules to implement this section.

E. A person seeking an exclusion under this section shall provide to the county assessor or the Director of the Ad Valorem Division of the Oklahoma Tax Commission a copy of the letter issued by the Executive Director of the Department of Environmental Quality under subsection C of this section. The county assessor or the Director of the Ad Valorem Division of the Tax Commission shall accept the copy of the letter from the Executive Director as conclusive evidence that the facility, device or method is used wholly for the desulphurization of gasoline or diesel fuel. The county assessor or the Director of the Ad Valorem Division of the Tax Commission shall further determine if the property for which the exclusion is sought is qualified as provided in subsection E of Section 2817 of this title.

F. The exclusion provided by this section, once allowed, need not be applied for subsequent years, and the exclusion applies to the property until it changes ownership or the qualification of the property for the exclusion changes. However, the county assessor or the Director of the Ad Valorem Division of the Tax Commission may require a person allowed an exclusion in a prior year to file a new application to confirm the current qualification for the exclusion by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exclusion.

Laws 2002, c. 345, § 2, eff. Jan. 1, 2003; Laws 2003, c. 431, § 3, eff. Jan. 1, 2004.

Related information: 62 O.S. 2011, Section 193. Ad Valorem Reimbursement Fund – Claims – Distribution of funds.

A. There is hereby created in the State Treasury a revolving fund for the Oklahoma Tax Commission to be designated the "Ad Valorem Reimbursement Fund". The fund shall be a continuing fund, not subject to fiscal year limitations. Monies apportioned to this fund shall be expended:

1. To reimburse counties of this state for loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or research and development facilities;

2. To reimburse counties of this state for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes; and

3. To reimburse counties of this state for loss of revenue due to decreased valuation and assessment for buffer strips pursuant to Section 2 of this act. [1]

Provided that it shall be the duty of the Tax Commission to assess the valuation of all property for new or expanded manufacturing or research and development facilities which are exempt from ad valorem taxes.

Monies apportioned to this fund also may be transferred to other state funds or otherwise expended as directed by the Legislature by law.

B. The county commissioners of each county seeking reimbursement for lost revenue from the Ad Valorem Reimbursement Fund shall make claims for reimbursement on forms prescribed by the Tax Commission prior to April 30 of each year. Claims for reimbursement for loss of revenue due to the exemptions of ad valorem taxes for new or expanded manufacturing or research and development facilities shall be made separately from claims for reimbursement for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes and separately from claims for reimbursement for loss of revenue for decreased valuation and assessment of buffer strips. Provided, the assessed valuation of a school district as stated in the claim for reimbursement shall be the same as reported to the State Department of Education on the Estimate of Need and shall include the total valuation of property exempt from taxation pursuant to Section 2902 of Title 68 of the Oklahoma Statutes. The claims shall be either approved or disapproved in whole or in part by the Tax Commission by June 15 of each year. A claim for reimbursement for loss of revenue due to an exemption of ad valorem taxes for a new or expanded manufacturing or research and development facility shall be disapproved if a county or school district has

received any payment in lieu of ad valorem taxes from such facility, to the extent of the amount of such reimbursement. If the Tax Commission determines that an exemption has been erroneously or unlawfully granted, it shall notify the appropriate county assessor who shall immediately value and assess the property and place it on the rolls for ad valorem taxation. Disbursements from the fund shall be made on warrants issued by the State Treasurer against claims filed by the Tax Commission with the Office of State Finance for payment. Such disbursements shall be exempt from all agency expenditure ceilings. The county treasurer shall apportion or disburse such funds for expenditures in the same manner as other ad valorem tax collections.

C. In the event monies apportioned to the Ad Valorem Reimbursement Fund are insufficient to pay all claims for reimbursement made pursuant to subsection B of this section, claims for reimbursement for loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or research and development facilities shall be paid first, and any remaining funds shall be distributed proportionally among the counties making claims for reimbursement for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes, according to the amount of the claim made by each county. If any funds remain after paying all claims for reimbursement for loss of revenue due to exemptions of ad valorem taxation for new or expanded manufacturing or research and development facilities and for reimbursement for loss of revenue for school district and county purposes due to exemption granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes, the remaining funds shall be distributed proportionally among the counties making claims for reimbursement for loss of revenue for decreased valuation and assessment for buffer strips pursuant to Section 2 of this act.

Laws 1985, c. 15, § 4, emerg. eff. April 11, 1985; Laws 1985, c. 341, § 2, eff. July 30, 1985; Laws 1986, c. 223, § 30, emerg. eff. June 9, 1986; Laws 1988, c. 281, § 11, operative July 1, 1988; Laws 1992, c. 396, § 1, emerg. eff. June 11, 1992; Laws 1993, c. 273, § 1, emerg. eff. May 27, 1993; Laws 1998, c. 405, § 1, eff. Sept. 1, 1998; Laws 1999, c. 390, § 3, emerg. eff. June 8, 1999; Laws 2000, c. 255, § 3, eff. Jan. 1, 2001.

[1] O.S.L. 2000, c. 255, § 2 [Title 68, § 2817.2]

68 O.S. 2011, § 2818. Taxpayer's return not conclusive of value – Raising or lowering returned value – Separate valuation by county assessor – Inspection and examination of premises.

A. The return of the taxpayer shall not be conclusive as to the value or amount of any property. The county assessor shall have the authority and it shall be his duty to raise or lower the returned value:

1. Of any personal property, to conform to the fair cash value thereof, estimated at the price it would bring at a fair voluntary sale; or

2. Of any real property so that the assessment thereof shall be made in accordance with the provisions of Section 2817 of this title and with all provisions of the Ad Valorem Tax Code[1] applicable to the valuation of real property.

B. The county assessor shall assess and value all property, both real and

personal, which is subject to assessment by him, and shall place a separate value on the land and improvements in assessing real estate; and he shall do all things necessary, including the viewing and inspecting of property, to enable him to assess and value all taxable property, determine the accuracy of assessment lists filed with him, discover and assess omitted property, and determine the taxable status of any property which is claimed to be exempt from ad valorem taxation for any reason.

C. In the performance of his duties, the county assessor, or his duly appointed and authorized deputy, shall have the power and authority to:

1. Go upon any premises and enter any business building or structure and view the same and the property therein, and to view, inspect or appraise any property located within his county, however, the county assessor shall not have the power or authority to enter the private dwelling of a taxpayer except as provided for in subsection D of this section; and

2. Examine any person under oath in regard to the amount or value of his property.

D. In the event of a dispute concerning the valuation of household personal property, a taxpayer may request the county assessor to perform a visual inspection of such property.

E. Prior to entering the business or commercial premises of any taxpayer for purposes of discovering personal property, the county assessor or deputy shall request permission to enter the business or commercial premises and shall state the reason for the inspection. If access to the business or commercial premises is denied, the county assessor or deputy shall be required to obtain a search warrant in order to conduct an inspection of the interior of the business or commercial premises. A search warrant may be obtained upon a showing of probable cause that personal property located within particularly described business or commercial premises is subject to ad valorem taxation, but not listed or assessed for ad valorem taxation as required by law.

Laws 1988, c. 162, § 18, eff. Jan. 1, 1992; Laws 1989, c. 152, § 5, eff. Jan. 1, 1992.

[1]Title 68, § 2801 et seq.

68 O.S. 2011, § 2819. Determination of taxable value.

Taxable values of real and personal property shall be established in accordance with the requirements of Sections 8, 8B and 8C of Article X of the Oklahoma Constitution. The county assessor shall determine the taxable value of all taxable property that the assessor is required by law to assess and value and shall determine such taxable value in accordance with the requirements of Sections 8, 8B and 8C of Article X of the Oklahoma Constitution.

Laws 1988, c. 162, § 19, eff. Jan. 1, 1992; Laws 1997, c. 304, § 5, emerg. eff. May 29, 1997.

68 O.S. 2011, § 2820. Visual inspection of real property.

A. Each county assessor shall conduct a comprehensive program for the individual visual inspection of all taxable property within his respective county. Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four (4) years.

B. The first cycle of visual inspections for property shall begin upon January 1, 1991, as prescribed by Section 2481.1 of Title 68 of the Oklahoma Statutes, and shall end upon December 31, 1994. Thereafter, each succeeding four-year cycle for visual inspections shall begin upon January 1 of the year following the fourth year of the preceding cycle and shall end upon December 31 of the applicable four-year cycle. The county assessor shall utilize the standard parcel identification system required by law to assign each parcel of real property a unique identification code or number. The code or number shall be used to ensure that the inspection sequence for real property results in a visual inspection of each parcel at least once each four (4) years. Each successor of the county assessor shall use the same cycle as used by the assessor's predecessor in office for visual inspections of property.

C. Prior to the beginning of the first visual inspection cycle and each subsequent visual inspection cycle, the county assessor shall develop a plan that details the number of real property parcels to be inspected in each year of the cycle by use category, geographic area or other basis, the resources and budget proposed to complete the inspections and the valuation methodology to be used in determining the fair cash value of the real property and improvements thereon. The plan shall be adequate to ensure the visual inspection of all parcels of real property within the county at least once each four (4) years. The plan shall also be adequate to ensure that the information collected from the visual inspection of real property each year is sufficient to establish a representative sample from each use category in order to conduct the proper valuation of all taxable property within each use category by means of an accepted standard for mass appraisal practice. The county assessor shall submit the proposed plan to the Oklahoma Tax Commission by the first working day in October preceding the beginning of the four-year cycle. The Oklahoma Tax Commission shall either approve the plan if the plan and resources are adequate to complete the cycle and if the plan will result in a representative sample from each use category in order to value all taxable property each year or shall correct and modify the plan in order to establish a program for visual inspection that will be completed by the end of the cycle and that will provide a representative sample from each use category in order to value all taxable property each year. An approved plan shall be made for each county as of the beginning date of each cycle and a copy of such plan shall be filed with the Oklahoma Tax Commission.

D. Each year the county assessor shall submit a progress report to the Oklahoma Tax Commission indicating the number of real property parcels inspected by use category, geographic area or other basis, the resources and budget expended in the last completed fiscal year and the valuation methodology used to determine fair cash values of the real property and improvements. The Oklahoma Tax Commission shall correct and modify any visual inspection plan during the four-year cycle if progress reports indicate that inspection of real property parcels will not be completed or will be performed in violation of legal requirements for such inspections. The county assessor shall be required to complete the four-year cycle in accordance with such plan as corrected and modified.

E. Each county assessor shall prepare and submit to the Oklahoma Tax

Commission a detailed report of the progress made in the visual inspection program in his county to the date of the report and it shall be made a matter of public record. Such report shall be submitted upon forms supplied by the Oklahoma Tax Commission and shall consist of such information as the Oklahoma Tax Commission requires. The progress report shall be submitted not later than October 15 each year or the first working day thereafter. Based in part on all such county progress reports, the Oklahoma Tax Commission shall prepare its own report from all sources and transmit a copy of its own report to the Legislature and the State Board of Equalization.

Laws 1988, c. 162, § 20, eff. Jan. 1, 1991; Laws 2001, c. 358, § 18, eff. July 1, 2001.

68 O.S. 2011, § 2821. Physical inspection of real property – Type of information to be gathered – Recording – Cadastral maps and parcel identification system to be acquired and maintained – Comprehensive sales file – Office equipment.

A. Each county assessor shall cause real property to be physically inspected as part of the visual inspection cycle and shall require such examination as will provide adequate data from which to make accurate valuations.

B. The information gathered from the physical inspection shall be relevant to the type of property involved, its use category, the valuation methodology to be used for the property, whether the methodology consists of the cost approach, an income and expense approach or sales comparison approach, and shall be complete enough in order to establish the fair cash value of the property in accordance with accepted standards for mass appraisal practice.

C. Information gathered during the physical inspection shall be recorded using a standard method as prescribed by the Oklahoma Tax Commission in computerized or noncomputerized form. The information may include property ownership, location, size, use, use category, a physical description of the land and improvements or such other information as may be required.

D. In order to conduct the visual inspections of real property during the four-year cycle, each county assessor shall acquire and maintain cadastral maps and a parcel identification system. The standards for the cadastral maps and the parcel identification system shall be uniform for each county of the state and shall be in such form as developed by the Ad Valorem Task Force.

E. The county assessor shall maintain a comprehensive sales file for each parcel of real property within the county containing relevant property characteristics, sales price information, adjustments to sales price for purposes of cash equivalency, transaction terms and such other information as may be required in order to establish the fair cash value of taxable real property.

[1]Each county assessor shall ensure that the office is equipped with adequate drafting facilities, tools, equipment and supplies in order to produce or update maps, sketches or drawings necessary to support the proper administration of the ad valorem tax and such other tools or equipment as may be required to perform duties imposed by law for the discovery and valuation of taxable property.

Laws 1988, c. 162, § 21, eff. Jan. 1, 1992; Laws 1989, c. 321, § 9, operative Jan. 1, 1992; Laws

1991, c. 338, § 1, eff. Jan. 1, 1992.

[1]Designated subsection F before the 1991 amendment.

68 O.S. 2011, § 2822. Adequate provisions to effectuate visual inspection program to be included in assessors' budgets.

A. Each county assessor in budgets submitted to the county excise board or county budget board shall make adequate provision to effect countywide visual inspections of real property during the four-year cycle.

B. Each jurisdiction within a county which receives revenue from an ad valorem mill rate shall receive a copy of the budget for the countywide visual inspection program for that county. The county excise board or county budget board shall notify all such jurisdictions of any meetings at which discussion or action on the budget for the comprehensive program of visual inspections is or may be on the agenda. Such jurisdictions shall have the opportunity to appear before the county excise board or the county budget board, prior to approval of such budgets, to provide testimony, comments, information and documentation concerning the budgets submitted by the county assessor pursuant to subsection A of this section.

C. The several county excise and budget boards, in passing upon budgets submitted by the several assessors, shall authorize and levy amounts which will suffice to carry out the countywide visual inspection program as approved by the Oklahoma Tax Commission under Section 2820 of this title. Such amounts shall be separate from other funds allocated to the office of county assessor and shall be used exclusively to carry out the countywide visual inspection program. The allocation of such amounts shall not serve to decrease other funds allocated to the office of county assessor by the county excise board or the county budget board. Any disputes as to the amount authorized to carry out the countywide visual inspection program shall be resolved by the county excise board; provided, the Oklahoma Tax Commission shall take such action as may be necessary to ensure that such amounts are used exclusively to carry out the countywide visual inspection program and that the allocation of such amounts does not serve to decrease other funds allocated to the office of county assessor.

Laws 1988, c. 162, § 22, eff. Jan. 1, 1992; Laws 1992, c. 366, § 1, emerg. eff. June 9, 1992; Laws 1993, c. 273, § 9, emerg. eff. May 27, 1993; Laws 1994, c. 326, § 2, eff. July 1, 1994.

68 O.S. 2011, § 2823. Cost of comprehensive visual inspection program.

A. For each fiscal year, the cost of the comprehensive program of visual inspections for real property and the cost of physical inspections of personal property shall be paid by appropriate warrants from those who receive the revenues of the mill rates levied on the property of the county as prescribed by this section. School districts are hereby authorized to pay such costs from revenues accruing to their building funds. The county assessor shall prepare a budget for the comprehensive program of visual inspections for real property and the cost of physical inspections of personal property and file such budget with the county excise board or county budget board.

B. The county excise board or county budget board shall apportion such cost among the various recipients of revenues from the mill rates levied, including the county, all cities and towns, all school districts, all sinking funds of such recipients, and all jurisdictions specified in subsection D of this section, in the ratio which each recipient's total tax collection authorized from its mill rates levied for the preceding year bears to the total tax collection authorized of all recipients from all their mill rates levied for the preceding year. The cost shall include only those expenses directly attributable to the visual inspection program and those expenses directly attributable to physical inspections of personal property and shall not include any expenses of the office of the county assessor which, in the judgment of the county excise board or county budget board, are expenses of county assessor's office which would exist in the absence of such program or in the absence of physical inspection of personal property. Expenses that are attributable both to the visual inspection program and physical inspection of personal property, and which would exist in the absence of such program or inspection, including but not limited to salaries, employee benefits, office supplies and equipment, may be prorated; provided, no portion of the salary of the county assessor shall be included in such costs.

C. Upon receipt of the billing statement provided for in subsections D and E of this section by each such recipient, the mill rates to be established by the board for each such recipient for the current year shall include and be based upon such amounts and shall constitute an appropriation of such amounts to the county assessor for expenditure for the expenses of administering the visual inspection program each year. In the case of a sinking fund of a recipient, if, after approving its budget, the governing body of a recipient notifies the board in writing that there are no funds appropriated to pay the amount of the billing statement for such sinking fund, such notice shall constitute conclusive evidence of a financial obligation of the recipient as it relates to such sinking fund. The board may seek a judgment for the amount of such obligation and court costs in the district court of the county in which the board is located.

D. The county assessor shall render a statement to each of the jurisdictions within the county which receive revenue from an ad valorem mill rate. Such statement shall include the following information:

1. The current fiscal year in which the charge has been incorporated in the jurisdiction's budget;

2. All jurisdictions receiving statements from the county assessor, the mill rate for each in the previous year, and the proportion of each to the combined mill rates of all jurisdictions within the county for the previous year. The proportions specified in this paragraph should equal a total of one hundred percent (100%);

3. The charge for the entity receiving the statement as well as the charge for each jurisdiction of the county based upon the proportions specified in paragraph 2 of this subsection. The total of all current year charges for all county jurisdictions should equal the total visual inspection program budget for the current fiscal year;

4. The amount of the total budget for the office of the county assessor and the percentage that visual inspection program expenses are of such total budget; and

5. A copy of the County Budget Visual Inspection Account and a brief description of the areas to be visually inspected for the current fiscal year, consistent with the plan on file with the Oklahoma Tax Commission pursuant to Section 2820 of this title.

E. In any county wherein any jurisdiction's budget and mill rates are not subject to review and approval by the county excise board, the county assessor shall nevertheless

include any such jurisdiction in the calculations required under subsection A of this section. The county assessor shall also render a billing statement to any such jurisdiction showing the charge for the current fiscal year due from the jurisdiction. Such billing statement shall also show all the information specified in subsection D of this section. Such billing statement shall clearly indicate that the charge payable by the jurisdiction is due and payable by December 31 of the current fiscal year.

Laws 1988, c. 162, § 23, eff. July 1, 1992; Laws 1991, c. 249, § 8, eff. July 1, 1992; Laws 1992, c. 208, § 2; Laws 1994, c. 326, § 3, eff. July 1, 1994; Laws 2001, c. 358, § 19, eff. July1, 2001; Laws 2002, c. 476, § 4, emerg. eff. June 6, 2002.

68 O.S. 2011, § 2824. Special assistance in valuation of certain property.

Any county assessor may request special assistance from the Oklahoma Tax Commission in the valuation of property which requires specialized knowledge not otherwise available to the assessor's staff. Upon approval of such request, the Oklahoma Tax Commission may assist the assessor in the valuation of such property in such manner as the Oklahoma Tax Commission, in its discretion, considers proper and adequate.

Laws 1988, c. 162, § 24, eff. Jan. 1, 1992.

68 O.S. 2011, § 2825. Valuation guidance and assistance.

The Oklahoma Tax Commission shall make and publish such rules, regulations and guides which it determines are needed for the general guidance and assistance of county assessors. Each assessor is hereby directed and required to value property in accordance with the standards established by law.

Laws 1988, c. 162, § 25, eff. Jan. 1, 1992.

68 O.S. 2011, § 2826. Appraisers – Nature and effect of services – Valuation to be made by assessor.

Appraisers whose services may be obtained by appointment by the assessor or who may be assigned by the Oklahoma Tax Commission, upon request of the county assessor, to assist any county assessor shall act in an advisory capacity only. Valuations made by such appraisers shall not be binding upon the assessor. All valuations made pursuant to the Ad Valorem Tax Code[1] shall be made and entered by the assessor pursuant to law.

Laws 1988, c. 162, § 26, eff. Jan. 1, 1992.

[1]Title 68, § 2801 et seq.

68 O.S. 2011, § 2827. Book, records and materials to be maintained by county assessor.

Each county assessor shall keep such books and records as are required by the rules and regulations of the Oklahoma Tax Commission including, but not limited to, publications provided by the Oklahoma Tax Commission to assist the assessor and appraisal staff in the valuation of taxable property as required by law.

Laws 1988, c. 162, § 27, eff. Jan. 1, 1992.

68 O.S. 2011, § 2828. Visual inspection program – Annual progress report to Legislature.

The Oklahoma Tax Commission, prior to the convening of each regular session of the Legislature, shall submit a comprehensive report showing the extent or progress of the real property visual inspection program in each county based upon data from all sources available to the Oklahoma Tax Commission. Such report shall also include any comments and recommendations the Oklahoma Tax Commission may have in regard to the program.

Laws 1988, c. 162, § 28, eff. Jan. 1, 1992.

68 O.S. 2011, § 2829. Valuation of property pursuant to accepted mass appraisal methodology.

A. Each county assessor, in order to comply with the provisions of Section 17 of this act[1] requiring the annual valuation of all taxable real and personal property within the county, shall establish the fair cash value of such taxable property using an accepted mass appraisal methodology.

B. For purposes of this section "accepted mass appraisal methodology" shall mean the process for making estimates of fair cash value for a property about which no direct or timely information is available concerning economic value by using known information about the property characteristics, location, use, size, sales price and other information of similar properties. Such mass appraisal methodology may include multiple regression analysis or other statistical techniques for mass appraisal. If information of similar properties is not available in the taxing jurisdiction, the county assessor may use other applicable regional or national information to annually determine the fair cash value of a property estimated at the price it would bring at a fair voluntary sale as provided in Section 17 of this act.

C. Each county assessor shall utilize the information gathered from the visual inspection of real property conducted during each year of the four-year cycle for such inspections and shall conduct such statistical calculations using the data so acquired together with sales price or other information available as may be required to make accurate estimates of fair cash values for all taxable real or personal property within the county each year. The results of such calculations shall be recorded on the assessment roll of the county on an annual basis in order to reflect any increase or decrease in the fair cash value of any property in any year.

D. The statistical analysis required by this section shall be performed within each county using such computer facilities as may be available, but shall be conducted in

accordance with procedures established for the uniform mass appraisal program established by the Oklahoma Tax Commission.

Laws 1988, c. 162, § 29, eff. Jan. 1, 1992.

[1]Title 68, § 2817.

68 O.S. 2011, § 2829.1 County Assessor Fee Revolving Fund.

There is hereby created in the office of the county treasurer a revolving fund for the office of the county assessor, to be designated the "County Assessor Fee Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all fees collected by the assessor and all monies accruing to the fund. Monies deposited to the fund shall be expended by the county assessor and shall not be transferred to any other account for a purpose other than:

1. For maintenance, replacement and upgrade of computer hardware and software associated with county assessor databases and geographic information systems; and

2. To provide products and services generated from the database and geographic information system to both public and private parties.

The intent of this section is to increase the net funding level available to the county assessor to maintain electronic databases and geographic information systems as required pursuant to Section 2829 of this title.

Laws 1994, c. 200, § 3.

68 O.S. 2011, § 2830. Monitoring valuations – Noncompliance guidelines and procedure.

A. The Oklahoma Tax Commission shall monitor the progress of valuation in each county as it occurs each year. Such monitoring may be conducted by periodic audits of assessments through visits to the county or through an analysis of assessment activity by means of a computer-assisted monitoring program.

B. The Oklahoma Tax Commission shall establish guidelines for determining the extent of noncompliance with the applicable law or administrative rules governing valuation of taxable property. Such guidelines shall establish three categories of noncompliance. The categories shall be respectively denominated as Category 1, Category 2 and Category 3. Each category shall represent progressive degrees of noncompliance. Provided, if the Tax Commission finds that a county assessor is not annually valuing taxable real and personal property within the county as required by Sections 2817 and 2829 of this title, the Tax Commission shall certify that the county is not in compliance with such statutes and shall be required to take action as prescribed by this section for the appropriate category of noncompliance according to the guidelines established pursuant to the provisions of this subsection. The Oklahoma Tax Commission shall be authorized to take action as prescribed by this section for each category of noncompliance as follows:

Category 1: The Oklahoma Tax Commission shall notify the county assessor of the

nature of the noncompliance and shall indicate the action required to correct such noncompliance.

Category 2: The Oklahoma Tax Commission shall order the action to be taken in order to bring the county into compliance. The Oklahoma Tax Commission is authorized to do any or all of the following:

1. Impose a schedule of required actions by county officials to bring the county into compliance;

2. Establish deadlines for bringing the county into compliance; or

3. Impose changes in procedures in the assessor's office, if necessary, to facilitate continued compliance.

Category 3: The Oklahoma Tax Commission shall notify the board of county commissioners and the county assessor of the affected county that the county is in violation of law or regulations relating to the valuation function for the administration of the ad valorem tax. The Oklahoma Tax Commission shall conduct a conference, within thirty (30) days after such notice, in that county with the board of county commissioners, the county assessor and the county board of equalization, to formally notify the county of the extent of noncompliance and the measures necessary to correct it. The Oklahoma Tax Commission is authorized to do any or all of the following:

1. Impose a schedule of required actions by county officials to bring the county into compliance;

2. Establish deadlines for bringing the county into compliance;

3. Impose changes in procedures in the assessor's office, if necessary, to facilitate continued compliance;

4. Place the county valuation function under the temporary supervision of a qualified Oklahoma Tax Commission employee;

5. Require additional training for the assessor, deputies or members of the equalization board; or

6. Provide written or oral reports to the board of county commissioners and the county board of equalization of the progress in regaining compliance status for the county. Such reports shall be public records.

The Oklahoma Tax Commission shall periodically conduct a review of the extent of noncompliance in each county determined to be in Category 3 noncompliance. When the Oklahoma Tax Commission determines that such a county is in substantial compliance with the applicable law or administrative regulations governing valuation of taxable property, the Commission shall so certify.

C. The Oklahoma Tax Commission may request the Court of Tax Review to order a county determined to be in Category 3 noncompliance to reimburse the Oklahoma Tax Commission from the county assessor's budget as established in Section 2823 of this title for all costs incurred as a result of the assumption of the valuation function by the Commission. The salary of the county assessor shall not be paid during the time that a qualified employee of the Oklahoma Tax Commission is supervising the valuation function in the county, but shall be restored as of the date the Commission certifies to the board of county commissioners that noncompliance has been corrected.

D. The county assessor shall have the right to appeal an order issued by the Oklahoma Tax Commission to correct Category 2 noncompliance or to appeal a decision finding Category 3 noncompliance in the manner provided by Section 2883 of this title.

Laws 1988, C. 162, § 30, eff. Jan. 1, 1992; Laws 1989, c. 321, § 10, operative Jan. 1, 1992; Laws 1996, c. 323, § 1, eff. July 1, 1996.

68 O.S. 2011, § 2831. Place of listing and assessment.

A. All property, both real and personal, having an actual, constructive or taxable situs in this state, shall, except as hereinafter provided, be listed and assessed and taxable in the county, school districts, and municipal subdivision thereof, where actually located on the first day of January of each year. In all cases oil field equipment, drilling equipment, construction equipment, road machinery, and equipment used by construction, road building, or drilling contractors or companies or individuals engaged in such businesses, shall be taxable in the county, school districts, and municipal subdivision thereof, where actually located on the first day of January of each year, but if same is not assessed in said county it shall be subject to assessment and taxation in the county of the owner's domicile. Goods, wares, merchandise and property becoming a part of the finished product of drilling equipment, for use outside the continental United States shall not be subject to any other taxes.

B. When any personal property is brought into or located in this state or removed from one county to another within this state between January 1 and September 1, and shall acquire an actual situs therein before the first of September, such property shall be listed and assessed and taxable where situated after such removal or change in location, unless such property has already been assessed in some other state or county for the current year, or the property was originally produced in this state subsequent to January 1, but if same is not assessed in said county it shall be subject to assessment and taxation in the county of the owner's domicile.

C. When cattle or other livestock are pastured or kept on a tract of land situated partially within each of two or more counties or other taxing districts, so that they may roam or be driven from one county or taxing district to another and are not kept in any one county or taxing district, the number to be listed and assessed in each county or taxing district shall be determined by ascertaining the acreage proportion of the entire tract which is located in each county or taxing district and applying the same proportion to the total number of cattle or other livestock. When cattle or other livestock are likewise pastured or kept on a tract of land situated partially in the State of Oklahoma and partially in some other state, the number having a taxable situs in Oklahoma shall be determined in like manner.

D. In any case where other personal property, by reason of its nature or use, does not stay in one place long enough to acquire a definite taxable situs, such property shall be listed and assessed at the domicile of the owner, if the owner is domiciled in this state, and otherwise in the county, school districts, and municipal subdivision thereof, where the owner has his principal business in this state.

E. Tangible personal property moving through the state from a point outside the state, in transit to a final destination outside the state, shall for purposes of taxation, acquire no situs in the state. The owner shall, if required, in order to obtain a determination that any property has not acquired a situs in the state, submit to the appropriate assessing officer documentary proof of the in-transit character and the final destination of the property.

Laws 1988, c. 162, § 31, eff. Jan. 1, 1992.

68 O.S. 2011, § 2832. Persons required to list property.

A. Property subject to ad valorem taxation shall, unless otherwise provided, be listed for taxation by the owner thereof or his duly authorized agent.

B. Property belonging to or controlled by the following shall be listed by the following persons or their duly authorized agents:

1. A corporation or joint stock association, by an officer;
2. A partnership, by a partner;
3. A minor child or insane person, by the guardian or the person having such property in charge;
4. A person for whose benefit it is held in trust, by the trustee;
5. The estate of a deceased person, by the executor or administrator;
6. A body politic or corporate, by the proper agent or officer thereof;
7. Manufacturers and others in the hands of an agent, by such agent in the name of the principal;
8. Persons, companies, or corporations whose assets are in the hands of receivers, by such receiver; and
9. Merchandise consigned or floor-planned to a dealer by a manufacturer or jobber, by the dealer.

C. A person required to list property in behalf of another shall list it separately from his own, naming the person to whom it belongs. The undivided property of a person deceased, belonging to his heirs, may be listed as belonging to such heirs without enumerating them.

Laws 1988, c. 162, § 32, eff. Jan. 1, 1992.

68 O.S. 2011, § 2833. Jointly owned property – Listing, assessment and taxation – Taxes as lien.

A. If any real estate in this state is jointly owned by two or more persons, or by tenants in common, and the interest of one or more of such joint owners or tenants in common is subject to taxation, and that of the others is not, then it shall be the duty of the joint owners or tenants in common whose interests are subject to taxation to list such undivided interests for taxation at the time and in the same manner as other taxable property is listed.

B. In any other case where the owner of an undivided interest in real estate desires to have his interest separately assessed, he shall list such undivided interest with the county assessor and advise the county assessor of the name and amounts owned by other owners of undivided interests in such real estate.

C. In either instance, it shall be the duty of the county assessor to assess such undivided interest or interests for taxation as other property. Such assessment shall be equalized, and taxes levied and extended against the same, as other taxable property.

D. Such taxes shall be a lien on such interest and if same be not paid and become delinquent, it shall be the duty of the county treasurer to advertise and sell such interests as in the case of other real property for delinquent taxes, and the purchasers at such sale shall be entitled to certificate of purchase, and to a deed if not redeemed, and all other rights and remedies as in cases of the sale of other real estate for taxes. If any such interests in real estate have been omitted or escaped taxation for any year or years for which same was liable, it shall be the duty of all officers to discover and assess the same for such omitted year or years the same as other property which has been omitted or escaped taxation, and such taxes shall be a lien and collected in the same manner and to the same extent as other taxes on omitted property.

Laws 1988, c. 162, § 33, eff. Jan. 1, 1992.

68 O.S. 2011, § 2834. Subdivided land or lot – Surveying and platting.

A. Whenever a legal subdivision of land, or any lot or subdivision, is owned by two or more persons in severalty and the description of one or more parts or parcels thereof cannot, in the judgment of the county assessor, be made sufficiently certain and accurate for the purpose of assessment and taxation, without noting the metes and bounds of the same, he shall make his report thereof to the board of county commissioners of his county, setting forth the description of the legal subdivision, with his request that the same be surveyed and platted in conformity with this section.

B. When so requested the board of county commissioners shall cause a survey and plat to be made of such tract of land by a competent person selected by the board of county commissioners, which plat shall describe said tract and any other subdivisions of the smallest legal subdivision of which the same is a part, conforming as nearly as possible to the present location of the separate lots, parcels, subdivisions, highways and easements as shown by the records of the county clerk and county assessor, numbering them by progressive numbers, setting forth the courses and distances, the number of acres, and such other memoranda as is necessary; and description of such lots and subdivisions according to number and designation thereon as shown by said plat shall be deemed a sufficient description for all purposes, inclusive of transfer, by reference thereto.

C. Said plat shall be certified to by the person making the survey as correct and when so certified shall be submitted to the board of county commissioners for approval; and when endorsed with the approval of the board it shall be signed and acknowledged by the chairman thereof and filed for record with the county clerk and shall be known as commissioners' plat of the tract or subdivision therein designated, and when so executed and filed shall have the same effect as if executed, acknowledged, and filed by the owners thereof.

D. Whenever each of the legal subdivisions comprising an entire quarter section of land is so owned by two or more persons in severalty, said entire quarter section may be ordered surveyed and platted in one plat as provided by the preceding provisions of this section.

E. The costs and expenses of such plat, survey and record shall be ordered paid by the board of county commissioners out of the county general fund.

Laws 1988, c. 162, § 34, eff. Jan. 1, 1992.

68 O.S. 2011, § 2835. Forms for listing and assessment of property.

A. On or before January 1 of each year, the Oklahoma Tax Commission shall prescribe for the use of all county assessors, suitable blank forms for the listing and assessment of all property, both real and personal. Such forms shall contain such information and instructions as may be necessary in order to obtain a full and complete list of all taxable property and such forms shall be used uniformly throughout the state. Any change in these forms must have the approval of the Tax Commission.

B. It shall be the duty of the county assessor to furnish such forms to any taxpayer upon request, and all personal property shall be listed on such forms in the manner provided therein. Such lists shall be signed and sworn to and filed with the county assessor not later than March 15 of each year; and such lists may show the description of real property, which may be by subdivision of quarter sections, or less if any such subdivision is owned in less quantity, describing such less quantity by United States Land Survey nomenclature if that can be done, otherwise by metes and bounds, according to ownership.

C. Real estate need not be listed by the taxpayer, but may be listed if the taxpayer so desires, in which case the list shall show the taxpayer's estimate of the value of each tract of land and shall separately show the value of the buildings and improvements thereon.

D. All such sworn lists of property shall contain such other information concerning both real and personal property as may be required by such forms so prescribed.

E. All such sworn lists of property, and any other documents produced by a taxpayer to the assessor or the board of equalization during the informal and formal hearing process, shall be protected as confidential and shall not be available for inspection under the Open Records Act. [1]

Laws 1988, c. 162, § 35, eff. Jan. 1, 1992; Laws 2000, c. 314, § 25, eff. July 1, 2000; Laws 2006, c. 272, § 18.

[1]Title 51, § 24A.1 et seq.

Laws 2006, c. 272, § 25 provides for an effective date of July 1, 2006, but c. 272 does not contain an emergency clause and the proposed effective date falls within 90 days of the adjournment of the Legislature, and pursuant to Const. Art. 5, § 58, is ineffective.

68 O.S. 2011, § 2836. County assessor to take lists – Meeting taxpayers – Taxpayer failing to meet assessor – Receiving lists at assessor's office – Penalty for failure to list.

A. The county assessor of each county in the state shall, on the first day of January of each year, or as soon thereafter as may be practicable, proceed to take a list of taxable property in the county. In order to take lists of personal property and receive

homestead exemption applications, the county assessor, or his deputy, shall meet the taxpayers at various places throughout the county. The county assessor may exercise his discretion as to where he meets the taxpayers and how long he shall stay at each place, provided he spends at least one (1) day in each city and incorporated town. At least ten (10) days prior to the date the county assessor will meet the taxpayers to list their property, he shall give notice by publication in at least one (1) newspaper of general circulation in the county, stating the date and hours of the day of each visit to each city, town or other place; and such notice may be published in the manner of commercial advertising, rather than legal notices, and the county may pay up to rates prevalent in the area for commercial advertising.

B. If any taxpayer shall fail to meet the county assessor and list his property on the date advertised, such taxpayer may render a written list of all his personal property and make written application for homestead exemption, and shall subscribe and swear to the oath required by each taxpayer as to its correctness. Such written lists or applications shall not constitute a valid return or application unless made on the forms prescribed by the Oklahoma Tax Commission and in the manner required by law.

C. After the county assessor shall have visited each city, town, or other place, he shall be in his office at the county seat from March 1 to March 15, inclusive, for the purpose of receiving lists from those who have not listed their property for the current year, and all who fail to list all or any part of their personal property for the current year, on or before March 15, shall be delinquent. If any personal property is not listed by the person whose duty it is to list such property on or before March 15 of any year, when such property is assessed there shall be added to the assessed valuation of such property as a mandatory penalty, amounts as follows:

1. If listed or assessed after March 15, but on or before April 15, ten percent (10%) of the assessed value; and

2. If listed or assessed after April 15, twenty percent (20%) of the assessed value.

D. If the county assessor fails, neglects, or refuses to add the valuation penalty as provided by this section, he shall be liable on his official bond for the amount of said penalties.

Laws 1988, c. 162, § 36, eff. Jan. 1, 1992.

68 O.S. 2011, § 2837. Corporations – Assessment

All corporations organized, existing or doing business in this state, other than railroads, air carriers and public service corporations assessed by the State Board of Equalization, and other than national banks, state banks, trust companies, and building and loan associations, shall be assessed upon the value of their real property and personal property as listed separately by such corporation and less the value of any property which may be relieved of ad valorem taxation by the payment of an in lieu tax.

Laws 1988, c. 162, § 37, eff. Jan. 1, 1992; Laws 1995, c. 57, § 3, eff. July 1, 1995.

68 O.S. 2011, § 2838. Corporations – Lists or schedules of property – Tax liability of property – Statement of capital stock, capital, indebtedness and other financial information.

A. All corporations organized, existing or doing business in this state, other than railroads, air carriers and public service corporations assessed by the State Board of Equalization, and other than national banks, state banks and trust companies, and building and loan associations, shall, on or before March 15th of each year, return sworn lists or schedules of their taxable property within each county, to the county assessor of such county, and such property shall be listed with reference to amount, kind and value, on the first day of January of the year in which it is listed; and said property shall be subject to taxation for county, municipal, public school and other purposes to the same extent as the real and personal property of private persons, in the taxing districts in which such property is located. Any real estate owned by such corporation shall be assessed annually at the same time and in the same manner as real estate belonging to private persons. In making such sworn lists, all corporations shall itemize their property in the same manner and to the same extent as required by railroads, air carriers and public service corporations.

B. It shall be the duty of each corporation to make, under oath, and deliver to the county assessor of the county where its principal business is transacted, a statement on forms prescribed by the Oklahoma Tax Commission, of its authorized capital stock and the amount of capital paid thereon, the amount of its outstanding bonded and other indebtedness, the total amount of its invested capital within and without Oklahoma, and such other financial information as may be deemed necessary to enable the county assessor to determine the value of real or personal property owned by any such corporation; and each corporation shall also deliver to the county assessor of the county where its principal business is located, a copy of all lists or schedules of property filed in every other county in this state.

Laws 1988, c. 162, § 38, eff. Jan. 1, 1992; Laws 1995, c. 57, § 4, eff. July 1, 1995.

68 O.S. 2011, § 2839. Statements of capital invested and other necessary information – Neglect, failure or refusal to furnish information.

A. It shall be the duty of each taxpayer, upon written request of the county assessor or the county board of equalization of any county, to furnish, under oath, a written statement showing the amount of capital invested in any plant, equipment, stock of merchandise or material, or any other species of property located in such county, and any other information which may reasonably be deemed necessary to enable the county officials to assess the property of such taxpayer at the fair cash value of such property. In any case where such written statement is requested, the taxpayer shall have ten (10) days from receipt of the written request within which to prepare and furnish such statement under oath.

B. Should any taxpayer neglect, fail or refuse to make a proper itemization of his property in any county, or neglect, fail or refuse to furnish any other information required by this section, or Section 38 of this act,[1] it shall be the duty of the county assessor or the county board of equalization to ascertain, from the best information obtainable, the

value of the property of such taxpayer, and as a penalty shall add ten percent (10%) of the value thereof so ascertained. The penalty shall not be applied until the taxpayer shall have had ten (10) days' notice of the intention to apply the penalty and an opportunity to be heard.

Laws 1988, c. 162, § 39, eff. Jan. 1, 1992.

[1]Title 68, § 2838.

68 O.S. 2011, § 2840. County assessor to prepare, build and maintain certain permanent records.

A. Each county assessor shall prepare, build and maintain permanent records containing the following information:

1. The classification, grade and value of each tract of land located outside cities and towns and platted subdivisions and additions and the improvements thereon;

2. The description and value of all lots and tracts and the improvements thereon, and a list of lands that have been annexed to any city or town, commencing with the lowest numbered section and the different subdivisions and fractional parts thereof in the lowest numbered townships in the lowest numbered range in the county, and ending with the highest numbered section, township and range and the improvements thereon; and

3. The information required herein to be shown on such permanent records shall be shown as to tax exempt as well as taxable property, and shall be in such forms as may be acceptable to the Oklahoma Tax Commission. It shall not be necessary to place upon such records any grade or value on land and improvements owned by the United States of America, the State of Oklahoma or any subdivision thereof, or any land and improvements exempt from ad valorem taxation by reason of the same being used exclusively and directly for religious, charitable, or educational purposes, such as churches, schools, colleges, universities, cemeteries, and all lands owned by railroads, air carriers, and public service corporations that are assessed by the State Board of Equalization. Exempt Indian land and other exempt property shall be valued and the value placed upon such records.

B. When the valuation of the real estate of each county has been completed, as required by this section, it shall be the mandatory duty of the county assessor and each of his successors in office, to continuously maintain, revise and correct the records relating thereto, and to continuously adjust and correct assessed valuations in conformity therewith. Such maintenance, revision and correction shall be made each year based upon the results of the calculations required by law to be performed each year in order to determine the fair cash value of all property within the county.

C. Each county assessor shall request in his budget request each year sufficient funds to carry out the provisions of this section. It shall be the mandatory duty of the several boards of county commissioners, the several county excise boards, and the several county budget boards each year to make sufficient appropriations to enable the county assessor to perform the duties required of him by this section. If any board of county commissioners, county excise board, or county budget board fails, neglects or refuses,

upon written request of the county assessor, to provide adequate appropriations for supplies, deputy hire or traveling expenses for the performance of the duties imposed upon the county assessor by this section, such appropriations may be obtained by mandamus action instituted in district court by the county assessor or any other county officer, or any taxpayer of the county.

D. The classification and valuation provided for by this section shall be done under the supervisory assistance of the Oklahoma Tax Commission. The forms used in such classification and valuation of property shall be prescribed by the Oklahoma Tax Commission. Where the classification and valuation has already been completed, it shall not be necessary for the county assessor to again make such classification and valuation, except it shall be the duty of such county assessor to continuously maintain, revise and correct the same as required by this section.

Laws 1988, c. 162, § 40, eff. Jan. 1, 1992; Laws 1995, c. 57, § 5, eff. July 1, 1995.

68 O.S. 2011, § 2841. Land list.

Each county assessor in the state shall prepare and keep a book to be known as a "land list", which shall contain:

1. The name of the owner and a description, sufficient for identification of all real estate in the county, with the number of acres and value of the land and the value of the improvements;
2. The number of the lot or lots;
3. The name of the city or town;
4. The value of the city or town lots; and
5. The value of the improvements.

Provided, in those counties in this state which have approved an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of Article X of the Oklahoma Constitution, the county assessor may, in preparation of the land list, combine the value of land and improvements thereon. The county assessor shall correct the land list each year before commencing the assessment by noting thereon all transfers of record as shown by the office of county clerk, and shall note thereon such transfers as may be brought to the attention of the assessor while assessing, and also note thereon what real estate is not subject to taxation and the reason therefor. The land list shall be in such form as may be acceptable to the Oklahoma Tax Commission.

Laws 1988, c. 162, § 41, eff. Jan. 1, 1992; Laws 1998, c. 405, § 5, eff. Nov. 1, 1998.

68 O.S. 2011, § 2842. Assessment roll – Form – Content – Adjustments – Annual report.

A. Each county assessor in the state shall annually prepare an assessment roll, which shall be in such form as may be prescribed by the Oklahoma Tax Commission and shall contain the following:

1. A list of all lands in the county in numerical order beginning with the lowest

numbered section, in the lowest numbered township in the lowest numbered range in the county, and ending in the highest numbered section, township and range, with the number of acres in each tract, and the numbers of the school districts in which such lands are located, and the name and address of the owner in each instance excepting unplatted lands located inside a city or town;

2. A list of town lots in each town or city in like numerical order and the unplatted lands located inside each city and town, in numerical order beginning with the lowest numbered section in the lowest numbered township and range with the number of acres in each tract, and the number of the school district in which such lots or tracts are located, and the name and address of the owner in each instance;

3. A list in alphabetical order of all persons and bodies corporate in whose names any personal property has been assessed, the address of each such taxpayer, the number of the school district in which such property is taxable, with a sufficient number of columns opposite each name to enter the value, and where practicable the number of the several classes of property assessed to each property owner;

4. The value fixed by the county assessor of all property; and additional columns to show the equalized value as fixed by the State Board of Equalization. In listing real estate the value of land and improvements shall be shown separately in each instance; provided, in those counties in this state which have approved an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of Article X of the Oklahoma Constitution, the county assessor may, in preparation of the assessment roll, combine the value of land and improvements thereon; and

5. Such other information as may be required by the Tax Commission. Each property in which there is a homestead interest shall be entered on a separate line, and the assessment roll shall show the total assessed valuation of each homestead, the amount of exemption allowed, and the assessed valuation less the exemption.

B. The assessment roll shall be available electronically to the county board of equalization while the board is in session, in order that the board may correct and adjust the taxable value of the property of the county. If there should be any lawful adjustments necessary, the board shall inform the county assessor in writing on a form prescribed by the Oklahoma Tax Commission.

C. Prior to November 1 each year, the county assessor shall submit on a form prepared by the Tax Commission a report to the Tax Commission which states the net assessed valuation and millage levy of each political subdivision or taxing authority of the state that is authorized to levy a property tax regardless of whether such property tax is actually levied.

Laws 1988, c. 162, § 42, eff. Jan. 1, 1992; Laws 1989, c. 321, § 11, operative Jan. 1, 1992; Laws 1998, c. 405, § 6, eff. Nov. 1, 1998; Laws 2005, c. 116, § 5, eff. Nov. 1, 2005.

68 O.S. 2011, § 2843. Unlisted personal property – Discovery and assessment.

A. If any personal property is not listed with the county assessor on or before March 15th of any year, the county assessor shall proceed, as soon as the omission is discovered, to ascertain and estimate from the best information obtainable, the amount and

value of such property, and shall list and assess the same in the name of the owner thereof if such owner be known. If the owner is unknown the property may be listed and assessed in the name of the person in charge of such property as agent, or it may be listed and assessed to "unknown owner"; and the failure of the county assessor to ascertain the true owner shall not invalidate the assessment.

B. If any person, firm, association or corporation has any property belonging to others under his control or charge or in his possession, as warehouseman, factor, bailee, agent, employee or otherwise, he shall, upon written request of the county assessor or county board of equalization, make report, under oath, of the amount and ownership of such property, and upon refusal, neglect or failure to make such report, such person, firm, association or corporation shall be personally liable for the taxes on such property.

C. No assessment of personal property not listed with the county assessor shall become final until ten (10) days after the county assessor has mailed to the last-known address of the person, firm, association, corporation or company he believes to be the owner, or to the person in charge of such property, a copy of the assessment sheet upon which such property is listed, and which assessment sheet shall show a reasonable itemization and description of the property assessed and the value thereof, and shall show that the list and assessment was made by the county assessor.

Laws 1988, c. 162, § 43, eff. Jan. 1, 1992.

68 O.S. 2011, § 2844. Omitted property – Entry on assessment rolls and tax rolls – Assessments – Arrearages – Taxing during current year.

A. If any real, personal, railroad, air carrier or public service corporation property is omitted in the assessment of any prior year or years, and the property thereby escapes just and proper taxation, at any time and as soon as such omission is discovered, the county assessor or the county board of equalization, or the State Board of Equalization in the case of public service corporation property or railroad and air carrier property, whose duty it is to assess the class of property which has been omitted, shall at any time cause such property to be entered on the assessment rolls and tax rolls for the year or years omitted, not to exceed the last fifteen (15) years as to real property and the last three (3) years as to personal property, and shall, after reasonable notice to the parties affected, in order that they be heard, assess such omitted property for said periods and cause to be extended against the same on the tax rolls for the current year all arrearage of taxes properly accruing against it, including therein interest thereon at the rate of twelve percent (12%) per annum from the time such tax should have become delinquent.

B. If any tax on property subject to taxation is prevented from being collected for any year or years by reason of any erroneous proceedings, or failure to give notice, or otherwise, the amount of such tax which such property should have paid or should have been paid thereon shall be added to the tax on such property for the current year, and if for want of sufficient time or for any cause such assessment cannot be entered, and the tax thereon extended on the tax rolls for the current year, the same shall be done the following year.

Laws 1988, c. 162, § 44, eff. Jan. 1, 1992; Laws 1995, c. 57, § 6, eff. July 1, 1995; Laws 2005, c.

116, § 6, eff. Nov. 1, 2005; Laws 2006, c. 272, § 19, eff. Nov. 1, 2006.

68 O.S. 2011, § 2845. Assessment of unassessed real estate.

When any real estate has failed to be assessed for ad valorem taxes for any prior year or years, the same shall be assessed for ad valorem taxes for said prior year or years by the county assessor, and the taxes thereupon may be paid without the payment of any penalty or interest accruing prior to the date of assessment, provided that all taxes are paid within thirty (30) days after the date of such assessment and the sending of written notice thereof. If not so paid within said thirty (30) days, it shall be the duty of the county treasurer to collect the same in the manner provided by law, together with penalty at the lawful rate calculated from the date the same would have been delinquent had it been timely assessed, but in no event to an extent greater than one hundred percent (100%) of the principal amount thereof and not to exceed fifteen (15) years.

Laws 1988, c. 162, § 45, eff. Jan. 1, 1992.

68 O.S. 2011, § 2846. Undervalued and underassessed property – Reassessment.

A. Whenever real or personal property has in any year, through false representations or concealments willfully and fraudulently made by the owner or agent in listing the same for assessment, been grossly undervalued and has escaped for that year just and proper taxation, the county assessor or the State Board of Equalization, whose duty it is to assess such class of property shall, at any time within two (2) years from the date of such original undervaluation, cause such property to be entered on the assessment roll and tax books for the year or years so undervalued.

B. After reasonable notice to the party affected, in order that he may be heard, the county assessor or State Board of Equalization shall reassess such undervalued property and cause same to be extended against such property on the tax list or rolls for the current year, with all arrearage of taxes thus properly accruing against it, including interest thereon at the rate of six percent (6%) per annum from the time such tax should have become delinquent.

C. As to such property so grossly undervalued in assessment no contract shall be made with anyone by either the State Board of Equalization, or the board of county commissioners, to pay anyone a commission or in any way causing same to be reassessed; but it shall be the duty of the State Board of Equalization, with the assistance of the Attorney General and the county assessor, with the assistance of the district attorney, to make and cause such reassessment to be made.

Laws 1988, c. 162, § 46, eff. Jan. 1, 1992.

68 O.S. 2011, § 2847. Property of railroads, air carriers and public service corporations – Valuation and assessment.

A. The property of all railroads, air carriers and public service corporations shall be assessed annually by the State Board of Equalization at its fair cash value estimated at the price it would bring at a fair voluntary sale.

B. Taxable values of real and personal property of all railroads, air carriers and public service corporations shall be established in accordance with the requirements of Section 8 of Article X of the Oklahoma Constitution. The State Board of Equalization shall determine the taxable value of all taxable property that the Board is required by law to assess and value, and shall determine such taxable value in accordance with the requirements of Section 8 of Article X of the Oklahoma Constitution.

C. The State Board of Equalization shall assess the property of that subclass of public service corporations known as video services providers, as defined in Section 2808 of this title, as provided:

1. Every video services provider shall file with the State Board of Equalization a certification regarding total gross receipts for the immediate preceding calendar year by April 15 and shall specify the total gross receipts derived from video programming services;

2. The State Board of Equalization shall determine the percentage of gross receipts the video services provider has derived from video programming in the immediately preceding calendar year; and

3. The percentage determined pursuant to paragraph 2 of this subsection shall be applied to the taxable fair cash value allocated to Oklahoma, and the resulting fair cash value attributable to video programming services shall be assessed using the statewide average of the assessment ratios applied to the assets of cable television companies in that tax year. Unless the taxpayer or the State Board of Equalization demonstrates otherwise, the statewide average assessment ratio applied to the personal property of a cable television company shall be assumed to be twelve percent (12%).

D. The percentage of fair cash value for real and personal property of railroads, air carriers and public service corporations required by the Oklahoma Constitution to be taxable shall be the percentage at which it was assessed on January 1, 1996, in accordance with the provisions of paragraph 3 of subsection A of Section 8 of Article X of the Oklahoma Constitution, and, subject to the requirements of federal law, shall be uniformly applied to calculate the taxable values of public service corporation property within the state for the applicable assessment year.

Laws 1988, c. 162, § 47, eff. Jan. 1, 1992; Laws 1995, c. 57, § 7, eff. July 1, 1995; Laws 1997, c. 304, § 6, emerg. eff. May 29, 1997; Laws 2009, c. 119, §2, eff. Jan. 1, 2010.

68 O.S. 2011, § 2848. Railroads, air carriers and public service corporations – Sworn lists or schedules.

A. Every railroad, air carrier and public service corporation organized, existing, or doing business in this state, shall, on or before April 15 of each year, return sworn lists or schedules of its taxable property to the Oklahoma Tax Commission as provided by law, or as may be required by the Commission; and such property shall be listed with reference to the amount, kind, and value as of the first day of January of the year in which it is listed; and said property shall be subject to taxation for county, municipal, public school and

other purposes to the same extent as the real and personal property of individuals.

B. The Oklahoma Tax Commission may request certain financial data be included on any statement or schedule including, but not limited to:

1. The amount of capital stock authorized, and the number of shares into which such capital stock is divided;

2. The amount of capital stock paid up;

3. The market value of such stock, or if no market value, then the actual value of the shares of stock; and

4. The total amount of bonded indebtedness.

Laws 1988, c. 162, § 48, eff. Jan. 1, 1992; Laws 1988, c. 258, § 6, emerg. eff. June 27, 1988; Laws 1995, c. 57, § 8, eff. July 1, 1995.

68 O.S., § 2849. Repealed by Laws 1988, c. 258, § 7, emerg. eff. June 27, 1988.

From: Laws 1988, c. 162, § 49.

68 O.S. 2011, § 2850. Transmission companies – Sworn lists or schedules.

Every transmission company doing business in this state shall return sworn lists or schedules of its taxable property to the Oklahoma Tax Commission, and such lists or schedules shall show the total length of line in each county, school district or other subdivision of the state, total number of wires to each line and total number of poles per mile, the total number of instruments in each municipal subdivision, the total amount of office furniture and the total amount of tools, and material, the total amount of other property, and the location thereof.

Laws 1988, c. 162, § 50, eff. Jan. 1, 1992.

68 O.S. 2011, § 2851. Pipeline companies – Sworn statement or schedule.

Each pipeline company doing business in this state shall return to the Oklahoma Tax Commission a sworn statement or schedule as follows:

1. The right-of-way and main line, giving the entire length of main line in this and other states, showing the size of pipe and showing the proportion in each city, school district, and county, and the total in this state;

2. The total length of each lateral or branch line and the size of the pipe, together with the name of each city, school district, and county in which such lateral and branch lines are located;

3. A complete list giving location as to city, school district or county of all pumping stations, storage depots, machine shops, or other buildings together with all machinery, tools, tanks and material;

4. A statement or schedule showing the amount of its authorized capital stock and the number of shares into which the same is divided; the amount of capital stock paid

up; the market value of such stock, or if it has no market value, then the actual value thereof, and the total amount of outstanding bonded indebtedness; and

5. A correct detailed statement of all other personal property, including oil in storage, and giving the location thereof.

Laws 1988, c. 162, § 51, eff. Jan. 1, 1992.

68 O.S. 2011, § 2851.2. Task Force on Valuation of Gas Gathering System Assets

A. There is hereby created the "Task Force on Valuation of Gas Gathering System Assets".

B. The Task Force shall consist of six (6) members to be appointed as follows:

1. Three members shall be appointed by the Speaker of the Oklahoma House of Representatives from the membership of the House; and

2. Three members shall be appointed by the President Pro Tempore of the Oklahoma State Senate from the membership of the Senate.

C. The Speaker of the Oklahoma House of Representatives shall designate one of the Speaker's appointees as a cochair. The President Pro Tempore of the Oklahoma State Senate shall designated one of the Pro Tempore's appointees as a cochair. The Task Force shall conduct an organizational meeting not later than August 31, 2002.

D. The Task Force shall conduct a study of the valuation of gas gathering system assets for purposes of ad valorem taxation. The study shall include:

1. The valuation methods currently used for gas gathering systems;

2. The methods used to determine whether gas gathering system assets are subject to the jurisdiction of a county assessor or the State Board of Equalization for purposes of valuation and assessment;

3. Existing opinions of the courts of the State of Oklahoma governing the valuation and assessment of gas gathering system assets or such other materials, cases, opinions or determinations that may be relevant to the study; and

4. Other matters as may be pertinent to the study and recommendations of the Task Force as the Task Force deems relevant.

E. The Task Force shall not be subject to the Oklahoma Open Meeting Act[1] or to the Oklahoma Open Records Act.[2]

F. The Task Force shall be authorized to meet at such times as may be required in order to fulfill the duties imposed upon the Task Force by law. Members of the Task Force shall be reimbursed for their necessary travel expenses incurred in the performance of their duties in accordance with Section 456 of Title 74 of the Oklahoma Statutes.

G. Staff assistance for the Task Force shall be provided by the Oklahoma House of Representatives and the Oklahoma State Senate.

H. The Task Force shall complete its study not later than December 31, 2007.

Laws 2002, c. 265, § 1, emerg. eff. May 17, 2002; Laws 2003, c. 462, § 3, eff. July 1, 2003; Laws 2006, c. 272, § 20.

[1] Title 25, § 301 et seq.

[2] Title 51, § 24A.1 et seq.

68 O.S. 2011, § 2851.3. Valuation methodology of gas gathering system assets – Local or central assessment – Changes

A. Effective January 1, 2003, there shall be no changes in the valuation methodology of gas gathering system assets.

B. Effective January 1, 2003, there shall be no changes in the determination of whether gas gathering system assets are locally assessed or centrally assessed and the treatment of such assets for the January 1, 2002, assessment year shall be maintained and preserved.

Laws 2002, c. 265, § 2, emerg. eff. May 17, 2002.

68 O.S. 2011, § 2852. Gas, light, heat and power companies – Sworn statement.

All gas, light, heat and power companies shall annually return to the Oklahoma Tax Commission a sworn statement showing the size and total length of pipe owned by such company and the location thereof, giving the county, city and school district; a statement of franchises held by such company from any municipal corporation in this state, the length of time the same are to run, and the conditions under which they were granted; and a statement of all buildings and other permanent improvements, pumping stations, tools, material and other personal property, and the location thereof.

Laws 1988, c. 162, § 52, eff. Jan. 1, 1992.

68 O.S. 2011, § 2853. Electric light and power companies – Statement under oath.

Electric light and power companies doing business in this state shall return to the Oklahoma Tax Commission a statement under oath, showing size, capacity, location and value of each powerhouse or power plant owned by such company, the total amount of poles, wire and other equipment for the transportation or transmission of light, heat and power; the total amount of its authorized capital stock and the amount actually paid up thereon, the total amount of its outstanding bonded indebtedness; all contracts between such corporation and any municipal corporations of this state, and the amount of revenue derived therefrom; any franchises owned or held by such company, and granted by any municipal corporation of this state; and cash on hand and the location thereof.

Laws 1988, c. 162, § 53, eff. Jan. 1, 1992.

68 O.S. 2011, § 2854. Waterworks and power companies – Sworn return.

Each waterworks and power company doing business in this state, shall file with the Oklahoma Tax Commission a sworn return, giving size, capacity, location and value of its pumping stations, and all other permanent improvements used in connection therewith, the total length and size of pipe and other means used for conducting and conveying

water; total number of hydrants and the rental thereof; the total amount of its authorized capital stock and the amount actually paid thereon; total amount of its outstanding indebtedness; total amount of tools, material and other personal property, including cash on hand, and the location thereof.

Laws 1988, c. 162, § 54, eff. Jan. 1, 1992.

68 O.S. 2011, § 2855. Sleeping-car and parlor-car companies – Statement under oath – Valuation and assessment.

Every sleeping-car company and parlor-car company engaged in business in this state shall file with the Oklahoma Tax Commission a statement under oath, showing the aggregate number of miles made by cars operated by such company over the several lines of railroad in this state during the fiscal year next preceding the date of such statement; the total number of cars owned by such company and the total value thereof and the average number of miles traveled by cars of the particular class covered by the statement in the ordinary course of business during the fiscal year, and it shall be the duty of the State Board of Equalization to ascertain the number of cars required to make the total mileage of cars of such corporation within the period of one (1) year. Said Board shall ascertain and fix a valuation upon each particular class of said cars, and the number so ascertained to be required to make the total mileage of the cars of each such corporation, within the period of one (1) year, shall be assessed to the respective corporations, and such assessment shall be included in the record of the proceedings of the Board and shall be certified by the State Auditor and Inspector to the county clerks of the several counties of the state wherein such cars are operated in the same manner as property of the other railroads, air carriers and public service corporations is certified and returned.

Laws 1988, c. 162, § 55, eff. Jan. 1, 1992; Laws 1995, c. 57, § 9, eff. July 1, 1995.

68 O.S. 2011, § 2856. Express companies – Statement under oath – Assessment.

A. Every express company doing business in this state shall file with the Oklahoma Tax Commission a statement under oath, which shall include a duplicate of the report made by said company to the Interstate Commerce Commission of its assets, income, disbursements and business for the year ending on the thirty-first day of December of the preceding year.

B. Each statement shall also contain the following items, or such of them as may not be covered by the information contained in the report to the Interstate Commerce Commission, and which said item shall be reported as the same existed on the thirty-first day of December of the preceding year:

1. The total net assets of the company, as the same are carried upon the books of the company;

2. The total net assets of the company invested in or pertaining to business other than the express business, as such assets are carried upon the books of the company;

3. The total net assets of the company pertaining to or invested in its express

business, as the same are carried upon the books of the company;

4. The amount of the capital stock of the company and the number of shares into which the same is divided, or if the company has no capital stock, then the number of shares or interests into which it is divided, together with the value placed upon each share, or interest, for bookkeeping purposes;

5. The market value of the share of the capital stock, or of the shares or interest of the company, which market price shall be determined by the average price at which such shares of the capital stock or shares or interest of the company shall have been sold during the year upon the New York Stock Exchange, or if such shares or interest of the company are not listed upon the New York Stock Exchange, then the average price at which the same have been sold during the year upon all other stock exchanges;

6. The total mileage, other than ocean mileage, over which the company conducts an express business; and

7. The mileage over which the company conducts an express business in this state, the mileage in each county of the state, and the mileage in each taxing district of each county of the state.

C. In assessing any express company, the State Board of Equalization may determine the value of all property of such company pertaining to or employed in its express business, and allocate to Oklahoma its proportion of the total value upon any just and reasonable basis. The total assessment for the state shall then be allocated to the various counties, and municipal subdivisions thereof, in the proportion which the mileage of the express company in such counties and subdivisions bears to the total mileage of such company in this state. Where an express company has an office or other taxable property in a county or other taxing district in which it has no operated mileage, such property shall be listed and assessed in the county and taxing district where located on January 1.

Laws 1988, c. 162, § 56, eff. Jan. 1, 1992.

68 O.S. 2011, § 2857. Railroad, air carrier or public service corporations – Failure or refusal to make statements or schedules – Ascertainment of value-Penalty.

A. Should any railroad, air carrier or public service corporation doing business in this state fail or refuse to file the statements or schedules with the Oklahoma Tax Commission within the time and manner required by law, it shall be the duty of the State Board of Equalization to ascertain from the best information obtainable the value of the property of such company. The Tax Commission may grant an extension without penalty, upon written request of the taxpayer and for a good cause, of not to exceed fifteen (15) days for the filing of the returns as required by the Ad Valorem Tax Code.[1]

B. There shall be assessed by the State Board of Equalization an administrative penalty for every day which a railroad, air carrier or public service corporation doing business in this state fails or refuses to file the statements or schedules with the Tax Commission within the time and manner required by law in the lessor of the amount of Two Hundred Dollars ($200.00) per day for each county in which such entity has property subject to ad valorem tax or one percent (1%) of the assessed value. The State Board of Equalization shall be responsible for collecting this penalty and shall remit fifty percent

(50%) of such penalty to the county general fund of the counties in which such entity has property subject to ad valorem tax. Fifty percent (50%) of such penalty shall be deposited in the General Revenue Fund.

Laws 1988, c. 162, § 57, eff. Jan. 1, 1992; Laws 1995, c. 57, § 10, eff. July 1, 1995; Laws 1998, c. 405, § 7, eff. Jan. 1, 1999; Laws 2000, c. 314, § 26, eff. July 1, 2000.

[1]Title 68, § 2801 et seq.

68 O.S. 2011, § 2858. Railroad, air carrier and public corporations – Findings as to assessment – Powers, duties and authority of Tax Commission relating to assessment – Discovery and inspection of personal property.

A. The Oklahoma Tax Commission shall make its findings as to the assessment of all railroad, air carrier and public service corporation property; and such findings shall, on or before the third Monday of June of each year, be presented to the State Board of Equalization as recommendations for its final action under Section 21 of Article X of the Oklahoma Constitution. A copy of the Oklahoma Tax Commission's letter of transmittal of its findings shall, at such time, be furnished each member of said Board.

B. All duties, powers and authority of all officers and agencies of the state, relating to the assessment of railroad, air carrier and public service corporation property, which have been conferred upon them and vested in them, by law, are hereby transferred to, conferred upon and vested in, the Oklahoma Tax Commission; excepting only the duties, powers and authority of the State Board of Equalization, as fixed and defined by Section 21 of Article X of the Oklahoma Constitution.

C. In the performance of its duties, as prescribed by this section, the Oklahoma Tax Commission, or any duly authorized representative thereof, shall have the power to administer oaths, to conduct hearings and to compel the attendance of witnesses and the production of the books, records and papers of any person, firm, association, or corporation, and to enter any business or commercial premises and inspect the property of the taxpayer.

D. Prior to entering the business or commercial premises of any taxpayer for purposes of discovering personal property, the Oklahoma Tax Commission shall request permission to enter the business or commercial premises and shall state the reason for the inspection. If access to the business or commercial premises is denied, the Oklahoma Tax Commission shall be required to obtain a search warrant in order to conduct an inspection of the interior of the business or commercial premises. A search warrant may be obtained upon a showing of probable cause that personal property located within particularly described business or commercial premises is subject to ad valorem taxation, but not listed or assessed for ad valorem taxation as required by law.

Laws 1988, c. 162, § 58, eff. Jan. 1, 1992; Laws 1989, c. 152, § 6, eff. Jan. 1, 1992; Laws 1995, c. 57, § 11, eff. July 1, 1995.

68 O.S. 2011, § 2859. Railroads, air carriers and public service corporations – Returns not

conclusive as to value or amount of property – Duties, power and authority of State Board of Equalization.

A. The returns of railroads, air carriers and public service corporations shall not be conclusive as to the value or amount of any property. The State Board of Equalization shall have the authority and it shall be its duty to raise or lower the returned value:

1. Of any personal property, to conform to the fair cash value thereof, estimated at the price it would bring at a fair voluntary sale; or

2. Of any real property at not to exceed its fair cash value for the highest and best use for which such property is actually used or classified for use.

B. It shall be the duty of the State Board of Equalization, with the assistance of the Oklahoma Tax Commission, to do all things necessary to enable it to assess and value all taxable property of railroads, air carriers and public service corporations, discover omitted property, and determine the taxable status of any property which is claimed to be exempt from ad valorem taxation for any reason.

C. In the performance of its duties, as prescribed by this section, the State Board of Equalization, or any duly authorized representative thereof, shall have the power to administer oaths, to conduct hearings, and to compel the attendance of witnesses and the production of the books, records and papers of any person, firm, association, or corporation; and to enter any business or commercial premises and inspect the property of the taxpayer.

D. Prior to entering the business or commercial premises of any taxpayer for purposes of discovering personal property, the State Board of Equalization shall request permission to enter the business or commercial premises and shall state the reason for the inspection. If access to the business or commercial premises is denied, the State Board of Equalization shall be required to obtain a search warrant in order to conduct an inspection of the interior of the business or commercial premises. A search warrant may be obtained upon a showing of probable cause that personal property located within particularly described business or commercial premises is subject to ad valorem taxation, but not listed or assessed for ad valorem taxation as required by law.

Laws 1988, c. 162, § 59, eff. Jan. 1, 1992; Laws 1989, c. 152, § 7, eff. Jan. 1, 1992; Laws 1995, c. 57, § 12, eff. July 1, 1995.

68 O.S. 2011, § 2860. Railroads, air carriers and public service corporations – Certification of assessed valuations.

A. The State Board of Equalization, after having assessed all property of railroads, air carriers and public service corporations in this state according to the provisions of the Ad Valorem Tax Code, shall cause the assessed valuations to be certified by the State Auditor and Inspector to the county assessors of each county in which any portion of the property of any such railroad, air carrier or public service corporation may be located. Such certificates of assessment shall show the various portions of the property of such corporations located and taxable in each county, and in every city, town, school district or other municipal subdivision thereof, and shall include a full statement of all property of such corporations located in each of the said several subdivisions, together

with the assessed value thereof. Said valuations shall be certified by the State Auditor and Inspector to the assessors of the several counties wherein such property is located on or before July 31 of each year.

B. The county assessor shall enter on his assessment roll in its appropriate place the assessed valuation of each railroad, air carrier and public service corporation, and at the proper time, place such assessment on the proper tax roll of his county, subject to the levies as provided by law.

Laws 1988, c. 162, § 60, eff. Jan. 1, 1992; Laws 1995, c. 57, § 13, eff. July 1, 1995; Laws 2001, c. 358, § 20, eff. July 1, 2001.

68 O.S. 2011, § 2861. County boards of equalization – Creation – Membership – Appointment – Term – Qualifications – Secretary and clerk – Conflicts and disputes – Unlawful acts – Penalties.

A. A county board of equalization is hereby created for each county in the state. Said board shall consist of three (3) members.

B. Members of the county board of equalization shall be appointed as follows:

1. One member shall be appointed by the Oklahoma Tax Commission;

2. One member shall be appointed by the board of county commissioners; and

3. One member shall be appointed by the district judge or a majority of the district judges in all judicial districts where more than one district judge is elected.

C. The tenure of office of each county board of equalization member shall be coterminous with that of the first county commissioner district and the third county commissioner district.

D. The qualifications of the members of the county board of equalization shall be as follows:

1. The member must be a qualified elector and resident of the county;

2. The member may not hold an elected office of the state, county, school district or municipal subdivision;

3. The member may not file for any elected office of the state, county, school district or municipal subdivision without first resigning from the county board of equalization; and

4. Not more than one member shall live in any one county commissioner's district; provided, any member serving on the effective date of this act[1] may continue to serve until completion of the member's tenure of office pursuant to the provisions of subsection C of this section notwithstanding the provisions of this paragraph.

E. The county clerk shall serve as secretary and clerk of said board without additional compensation.

F. If there is a conflict or dispute as to the membership, the eligibility of any appointee for membership, the priority of an appointment or appointments, one as opposed to another, or the right of any appointee to serve in any county commissioner's district, then, such conflict or dispute shall be resolved by a determination and order of the Oklahoma Tax Commission.

G. It shall be unlawful for any member of the county board of equalization to sell or contract to sell, or to lease or contract to lease, or to represent any person, firm,

corporation or association in the sale or the lease of any machinery, supplies, equipment, material, or other goods, wares, or merchandise to any county or city or town of the county. It shall also be unlawful for any member of the county board of equalization to serve as employee, official, or attorney for any county or city, or town of the county, or for any such member to represent any taxpayer before the board in any manner, or to use the position as a board member to further the member's own interests. It shall also be unlawful for any taxpayer or interested party to employ any member of the county board of equalization in any matter coming before the board.

H. Any person violating any of the provisions of this section shall be deemed guilty of a felony, and upon conviction thereof shall be punished by a fine of not less than Two Hundred Dollars ($200.00) and not more than One Thousand Dollars ($1,000.00) or by imprisonment in the State Penitentiary for not less than six (6) months or more than two (2) years, or by both such fine and imprisonment.

I. Any action taken by a county excise board after August 24, 1989, and before May 30, 1990, are hereby declared to be official actions of a duly constituted county excise board.

Laws 1988, c. 162, § 61, eff. Jan. 1, 1992; Laws 1989, c. 321, § 12; Laws 1990, c. 322, § 1, emerg. eff. May 30, 1990; Laws 1995, c. 117, § 1, eff. July 1, 1995; Laws 1997, c. 133, § 565, eff. Jan. 1, 1999; Laws 1999, 1st Ex. Sess., c. 5, § 410, eff. July 1, 1999..

[1]O.S.L. 1995, c. 117, eff. July 1, 1995.

68 O.S. 2011, § 2862. County board of equalization members – Oath – Training course – Compensation

A. The members of the county board of equalization for each county in the state, before entering upon their duties, shall subscribe to the oath required of other county officers.

B. Each member of the county board of equalization shall be required to attend and successfully complete a course for purposes of instructing the members about the duties imposed on the board by law. The course shall be developed by the Oklahoma State University Center for Local Government Technology and shall include subjects similar to those prescribed by law for certification of county assessors and their deputies. Failure of a county board of equalization member to successfully complete such course within eighteen (18) months of the date as of which the member was appointed shall result in forfeiture of the office and the vacancy shall be filled in the manner provided by law.

C. The members of county boards of equalization in all counties having an assessed valuation of Two Billion Dollars ($2,000,000,000.00) or more shall receive as compensation an amount not to exceed Seventy-five Dollars ($75.00) per day. The members of county boards of equalization in all other counties may receive as compensation an amount not to exceed Fifty Dollars ($50.00) per day, such amount to be established by the boards.

D. In addition to the amounts specified in subsection C of this section, members of county boards of equalization shall be reimbursed for each mile of travel to and from their residences to the place of meeting of the board for each session attended at the rate

provided for other county officers. The members shall also be reimbursed for each mile of necessary travel in the performance of their official duties at the same rate.

E. The total number of days in each year for which the members of a county board of equalization may be paid shall be as follows:

1. In counties having an assessed valuation of Forty Million Dollars ($40,000,000.00) or less, not to exceed forty (40) days;

2. In counties having an assessed valuation of more than Forty Million Dollars ($40,000,000.00) and not more than Eighty Million Dollars ($80,000,000.00), not to exceed forty-five (45) days; and

3. In counties having an assessed valuation of more than Eighty Million Dollars ($80,000,000.00), not to exceed ninety (90) days.

Laws 1988, c. 162, § 62, eff. Jan. 1, 1991; Laws 1997, c. 304, § 7, emerg. eff. May 29, 1997; Laws 1999, c. 134, § 3, emerg. eff. April 28, 1999; Laws 1999, c. 187, § 1, eff. Nov. 1, 1999; Laws 2000, c. 64, § 1, eff. July 1, 2000, Laws 2007, c. 172, § 1, eff. Nov. 1, 2007..

68 O.S. 2011, § 2863. County board of equalization – Sessions – Purpose – Special sessions – Duties and authority – Hearing officers.

A. The county boards of equalization shall hold sessions commencing on April 1, or the first working day thereafter, and ending not later than May 31, for the purpose of correcting and adjusting the assessment rolls in their respective counties to conform to the fair cash value of the property assessed, as defined by law. However, in counties having an assessed valuation in excess of One Billion Dollars ($1,000,000,000.00), sessions shall commence on the fourth Monday in January and end not later than May 31. If the number of protests pending would in the estimation of the board make it impracticable for the county board of equalization to complete hearing and adjudication of such protests on or before May 31, a special session may be called, for such time as is necessary to complete consideration of the protests, subject to the approval of the county budget board, between June 1 and no later than July 31. Such approval of the county budget board must be requested no later than May 15. The county board of equalization may meet in special session between March 1 and March 31 for the purpose of considering protests pending on or before the date of notice of such special session, if the number of protests pending would in the estimation of the board make it impracticable for the county board of equalization to complete hearing and adjudication of such protests on or before May 31. At any such special session called between March 1 and March 31, the board shall conduct no other business than the hearing or adjudication of such protests pending pursuant to the provisions of Section 2801 et seq. of this title. Except for special sessions, the meetings of each board shall be called by the chair or, in the event of the refusal or inability of the chair, by a majority membership of the board. The secretary of the board of equalization shall fix the dates of the extended special session hearings provided for in this section.

B. It shall be the duty of the boards and they shall have the authority to:

1. Raise or lower appraisals to conform to the fair cash value of the property, as defined by law in response to a protest filed as prescribed by law;

2. Add omitted property;

3. Cancel assessments of property not taxable; and

4. Hear all grievances and protests filed with the board secretary as outlined in Section 2877 of this title.

C. It shall be the duty of each county board of equalization to cooperate with and assist the county assessor in performing the duties imposed upon the assessor by the provisions of Section 2840 of this title, to the end that the records required by the provisions of such section shall be fully and accurately prepared and maintained and shall reflect the assessed valuations of the real property of the county. After such records have been prepared and the assessed valuations adjusted in accordance with the provisions of this section, the county board of equalization shall not raise or lower the assessed valuation of any parcel or tract of real estate without hearing competent evidence justifying such change or until at least one member of the board or a person designated by the board has made a personal inspection of such property and submitted a written report to the board. In no event shall any such change be made by the county board of equalization if such change would be inconsistent with the equalized value of other similar property in the county.

D. In counties with a net assessed valuation in excess of Five Hundred Million Dollars ($500,000,000.00), the county board of equalization may, subject to the approval of the county budget board, appoint sufficient hearing officers to assist in the hearing of protests filed before the county board of equalization. Such hearing officers shall be knowledgeable in the field of mass appraisal, real estate or related experience. Hearing officers shall receive the same compensation as county board of equalization members. The secretary of the county budget board shall appoint such personnel necessary to assist the hearing officers in the performance of their duties.

Such hearing officers shall review protests assigned to them by the board of equalization, hold hearings, receive testimony from the taxpayer and county assessor and submit a written recommendation to the county board of equalization as to the fair market value of the protested property. Upon submission of the hearing officer's written recommendation, the county board of equalization shall take final action on the protest by either adopting, amending or rejecting the final report. The county board of equalization may also re-hear the protest itself, request additional testimony from the taxpayer or county assessor or request additional review by a hearing officer.

All proceedings before any hearing officer shall be subject to the provisions of the Oklahoma Open Records Act[1] and the Oklahoma Open Meeting Act.[2]

Laws 1988, c. 162, § 63, eff. Jan. 1, 1992; Laws 1989, c. 321, § 13; Laws 1991, c. 158, § 1, emerg. eff. May 7, 1991; Laws 1997, c. 304, § 8, emerg. eff. May 29, 1997.

[1]Title 51, § 24A.1 et seq.
[2]Title 25, § 301 et seq.

68 O.S. 2011, § 2864. State Board of Equalization – Membership – Sessions – Officers – Quorum – Powers, duties and authority – Fees.

A. The Governor, State Auditor and Inspector, State Treasurer, Lieutenant Governor, Attorney General, Superintendent of Public Instruction and President of the Board of Agriculture shall constitute the State Board of Equalization, and the Board must

hold a session at the Capitol of the state, commencing at 10:00 a.m. on December 1, or the first working day thereafter of each year for the purpose of equalizing the taxable property values of the several counties for the next following assessment year. The State Auditor and Inspector shall notify all other members of the Board of the time and place of the annual session as herein required. The Governor shall serve as chair and the State Auditor and Inspector shall serve as secretary of the Board, and a vice-chair shall be elected from the other members. In case of the absence or failure of the chair and secretary, or either of them, to so act on the statutory meeting date, any four or more members thereof shall proceed on such date to conduct the Board's session and carry on its work as herein required. Any official action by the Board shall require approval by a majority of all members of the Board.

B. It shall be the duty of the Board to examine the various county assessments and to equalize, correct and adjust the same as between and within the counties by determining the ratio of the aggregate assessed value of the property or any class thereof, in any or all of them, to the fair cash value thereof as herein defined, and to order and direct the assessment rolls of any county in this state to be so corrected as to adjust and equalize the valuation of the real and personal property among the several counties during the next succeeding assessment year. The Board is hereby authorized to appoint a committee of its members or designate a third party to assist the Board in the resolution of any dispute between a county assessor and the Oklahoma Tax Commission. Any recommendation or proposed means of resolving the dispute developed by such committee or third party shall be submitted to the Board for final action.

C. In determining the assessment ratio for all air carrier property and all railroad property, the Board shall be subject to the provisions of paragraph 3 of subsection A of Section 8 of Article X of the Oklahoma Constitution.

D. In order to equalize, correct and adjust the various county assessments within the counties as required by this section, the Board shall analyze the relationship between the assessed value and the fair cash value for each use category of real property and separately analyze the relationship between the assessed value and the fair cash value for the agricultural use category, the residential use category and the commercial/industrial use category. The Board shall order any increase or decrease determined by the Board to be necessary for equalization of property values within the county, including, but not limited to, the authority to require an assessment ratio for a use category bearing a specific relationship to the percentage used to determine taxable value of real property in the county for the applicable assessment year pursuant to the provisions of Section 8 of Article X of the Oklahoma Constitution.

E. The Board shall equalize, correct and adjust the various county assessments as between the counties as required by this section by ordering any increase or decrease required as prescribed by this subsection. The Board shall order any increase or decrease required to comply with the assessment ratio in effect for the applicable assessment year pursuant to the provisions of Section 8 of Article X of the Oklahoma Constitution.

F. The Board shall set a fee or schedule of fees to be used by county assessors for the search, production and copying in electronic and/or digital format of property data, administration files, sketches and pictures for the real property maintained within the county assessors' computer systems for commercial purposes. Such fee or schedule of fees shall be uniform across the state to the extent possible with variances between the counties permitted to allow for the ability of various counties to produce data based on available

technology, personnel and budget resources. The fee or schedule of fees shall not apply or be charged to individual property owners obtaining information on the owner's property for the owner's use. After establishing the fee or schedule of fees each year at its December 1 meeting, the Board shall review the fee or schedule of fees and make adjustments necessary to ensure uniform application to the extent possible across all counties and to take into account technological changes that may occur over time. The Board may direct that a county assessor's compliance with the fee or schedule of fees be considered when the county assessment examination is performed pursuant to the requirements of this section. Fees collected pursuant to this subsection shall be deposited in the applicable county assessor revolving fund, as provided in Section 2829.1 of this title, and the expenditure of such funds shall be subject to the provisions of such section. The fee or schedule of fees applicable to a county assessor shall be posted within its principal office and with the county clerk. The Board shall only establish fees or a fee schedule wherein the custodian shall charge reasonable costs for the retrieval of an existing record, regardless of format. Reasonable costs shall not exceed the actual cost of duplication of the record. As used in this section, "actual cost of duplication" means the cost of materials and supplies used to duplicate or reproduce the record. Costs for labor may only be charged when the request requires the custodian to compile data, extract data or redact information in order to create a new document to comply with a public record request. Records not readily available at the time of request shall be provided by the custodian of records within a reasonable time after receipt of the request. A reasonable time shall be presumed to be three (3) working days or less. The period may be extended by the custodian if extenuating circumstances exist. The period of extension shall not exceed seven (7) working days, unless:

1. The period of extension is agreed to by both parties;
2. The request is voluminous; or
3. Fulfilling the request would impair the custodian's ability to discharge its duties.

The custodian shall notify the person requesting the records within seven (7) working days of the reason why the request cannot be fulfilled within the time period requested by the requestor and when the custodian will provide the records.

Laws 1988, c. 162, § 64, eff. Jan. 1, 1992; Laws 1990, c. 212, § 2, eff. Jan. 1, 1992; Laws 1997, c. 304, § 9, emerg. eff. May 29, 1997; Laws 1998, c. 318, § 1, eff. Nov. 1, 1998; Laws 2011, c. 363, § 1, eff. Nov. 1, 2011.

68 O.S. 2011, § 2865. Oklahoma Tax Commission – Adjustment and equalization of valuation of real and personal property – Findings – Powers, duties and authority.

A. The Oklahoma Tax Commission shall render its findings as to the adjustment and equalization of the valuation of real and personal property of the several counties of the state by reporting to the State Board of Equalization the ratio derived from comparing the assessed value of the real property of each county to the full or fair cash value of the real property of such county; and such findings shall, on or before December 1 of each calendar year, be presented to the State Board of Equalization as recommendations for its final action under Section 21 of Article X of the Oklahoma Constitution.

B. All duties, powers and authority relating to the adjustment and equalization

of the valuation of real and personal property of the several counties of the state, shall be vested in the Oklahoma Tax Commission, excepting only the duties, powers and authority of the State Board of Equalization, as fixed and defined by Section 21 of Article X of the Oklahoma Constitution.

C. In the assessment of all property which it is their duty to assess for taxation, all county officers shall continue to perform all the duties required of them, and to exercise all the powers and authority vested in them, by law.

D. In the performance of its duties, as herein defined, the Oklahoma Tax Commission, or any duly authorized representative thereof, shall have the power to administer oaths, to conduct hearings, and to compel the attendance of witnesses and the production of the books, records and papers of any person, firm, association or corporation, or of any county; and to enter any business or commercial premises and inspect the property of the taxpayer.

E. Prior to entering the business or commercial premises of any taxpayer for purposes of discovering personal property, the Oklahoma Tax Commission shall request permission to enter the business or commercial premises and shall state the reason for the inspection. If access to the business or commercial premises is denied, the Oklahoma Tax Commission shall be required to obtain a search warrant in order to conduct an inspection of the interior of the business or commercial premises. A search warrant may be obtained upon a showing of probable cause that personal property located within particularly described business or commercial premises is subject to ad valorem taxation, but not listed or assessed for ad valorem taxation as required by law.

Laws 1988, c. 162, § 65, eff. Jan. 1, 1992; Laws 1989, c. 152, § 8, eff. Jan. 1, 1992.

68 O.S. 2011, § 2866. Oklahoma Tax Commission – Equalization ratio study.

A. For purposes of reporting to the State Board of Equalization the ratio derived from comparing the assessed value of the real property of each county to the full or fair cash value of such real property, the Oklahoma Tax Commission shall conduct and publish an equalization ratio study for each county annually in accordance with the requirements of this section.

B. The equalization ratio study shall be conducted in a manner that ensures:

1. the ratio of assessed value to the fair cash value of properties in a sample extracted from a county is expressed as a median of the ratios determined for all properties included in the sample;

2. sample data gathered for purposes of establishing the fair cash value of properties within the sample relates to the applicable assessment date of the study in a manner that produces reliable ratio study results;

3. sample sizes of sufficient numbers to produce an estimated ratio for a use category within a county or a ratio for an entire county at a ratio that accurately estimates the true, but unknown, assessment level;

4. appraisals selected for inclusion in the ratio study are representative of the use category or stratum of properties included in the sample;

5. sales files containing adequate information are developed and maintained for purposes of appraisals; and

6. uniformity of assessments within a use category or stratum for a county do not exceed a coefficient of dispersion value of twenty percent (20%).

C. The Oklahoma Tax Commission shall provide for a computer system that permits the equalization ratio study to be conducted pursuant to the requirements of this section. Such computer system shall be designed to permit monitoring and analysis of assessment performance in the several counties and to detect noncompliance with legal standards for valuation of taxable property in order to fulfill the duties imposed by Section 2830 of this title. The provisions of this subsection shall not be construed to authorize the Oklahoma Tax Commission to install a mainframe computer capable of remote monitoring of or making inputs into computers in the offices of the various county assessors.

Laws 1988, c. 162, § 66, eff. Jan. 1, 1992; Laws 1989, c. 321, § 14, operative Jan. 1, 1992.

68 O.S. 2011, § 2867. Abstract of assessments.

A. As soon as practicable after the assessment rolls are corrected and adjusted by the county board of equalization through the first Monday in June, the county assessor shall make out an abstract thereof, containing the total amount of property listed under the various classifications appearing on the blank forms for the listing and assessment of property, and the total value of each class, and it shall be the mandatory duty of the county assessor under the penalties as outlined pursuant to Section 2943 of this title, to transmit this abstract to the Oklahoma Tax Commission not later than June 15 of each year or the first working day thereafter, unless delayed by court action or other causes beyond his control.

B. It is hereby specifically provided that where any county assessor fails to comply with the provisions of this section by the time herein required, the Oklahoma Tax Commission shall immediately notify the chairman of the board of county commissioners and the county clerk of such county and neither such county assessor nor any of his deputies or employees shall be paid any remuneration, compensation or salary for the month of June and each succeeding month thereafter until such abstract is transmitted to the Oklahoma Tax Commission. This penalty provision shall be cumulative to the penalty provisions and requirements of Section 2943 of this title.

C. It shall be the duty of the Oklahoma Tax Commission to furnish the necessary forms for such abstract, which forms shall be subject to approval by the State Auditor and Inspector.

D. Within ten (10) days after the county assessor of each county receives from the State Board of Equalization the certificates of assessment of all railroads, air carriers and public service corporations, and the equalized value of real and personal property of such county, it shall be the duty of the county assessor to prepare and file with the county excise board an abstract of the assessed valuations of the county and each municipal subdivision thereof as shown by his records through that date; and said abstract shall show separately the valuations of all personal property, real property, railroad and air carrier property and public service corporation property, in each municipality, and shall be properly totaled and balanced.

Laws 1988, c. 162, § 67, eff. Jan. 1, 1992; Laws 1995, c. 57, § 14, eff. July 1, 1995.

68 O.S. 2011, § 2868. Tax rolls –Preparation-Contents.

A. As soon as practicable, and not later than October 1, the county assessor shall prepare tax rolls containing all adjustments by either the equalization board or the excise board which have been completed and provided to the assessor, and containing:

1. A list or lists in alphabetical order of all the persons and bodies corporate in whose name any personal or public service property has been assessed, with the assessed valuation thereof distinguished by separate amounts if located in more than one school district and by the number of each school district, each in a separate column opposite the name, and the total amount of the tax as to each school district location extended in another column. In city and town districts, distinction shall be made as to urban and rural locations;

2. A list or lists of all taxable lands in the county or school districts of the county, not including city or town lots, nor unplatted tracts of land inside a city or town, in numerical order, commencing with the lowest numbered section and the different subdivisions and fractional parts thereof in the lowest numbered township in the lowest numbered range in the county, and ending with the highest numbered section, township and range, with the number of the school district located in and the name of the owner in each instance, the assessed valuation of each tract, and the total amount of taxes extended in separate columns opposite each tract in the same manner as provided in the alphabetical list or lists of names; except where homestead exemptions are involved, then by distinctive valuations and amounts of tax as hereinafter provided; and

3. A list of the city or town lots in each city or town and the unplatted tracts in each city or town in the county, commencing with the lowest numbered section in the lowest numbered township in the lowest numbered range in the county and the different subdivisions and fractional parts thereof and ending with the highest numbered section, township and range, and the number of acres in each tract with the name of the owner in each instance, and the valuation and total tax extended in separate columns in the same manner as hereinbefore provided in respect to personal property and lands, except homesteads which shall be distinguished as provided for lands. Each lot shall be separately listed, except as hereinafter provided, and the valuation and tax separately extended thereon. Where one building or one set of improvements is situated on two or more lots or parts of lots so as to preclude distinction as to the value of improvements as to each such lot or parts of lots, such lots or parts of lots shall be listed together with one valuation, and the tax extended in one amount. Unless the owner otherwise elects, vacant lots valued and equalized at Ten Dollars ($10.00) or less per lot and belonging to the same owner may, if adjacent and lying within the same city or town block, be so listed with one valuation and the tax extended in one amount; and in either or any event where more than one lot or part of lot is listed under one valuation, the tax rolls shall disclose whether the same be vacant or improved. All additions to cities and towns shall be arranged in the tax rolls in alphabetical order immediately following the original townsite.

B. In applying the tax rate to determine the amount of tax due, the county assessor shall compute same to the nearest dollar, that is, any fraction of a dollar in the amount of fifty cents ($0.50) or less shall be disregarded, and any fraction of a dollar in the amount of fifty-one cents ($0.51) or more shall be shown as a full dollar. The total amount

of the tax due and extended on the tax rolls, as required by this section, shall be determined and shown accordingly. Provided, however, in all cases where, under the tax rate, the tax is computed to be less than One Dollar ($1.00), then the tax due shall be shown as One Dollar ($1.00).

C. Each property, whether lands or lots, lawfully exempted from taxation in whole or in part by reason of a homestead interest, shall be distinguished upon the tax rolls by the word "homestead" or an appropriate symbol, and opposite each of such properties shall be entered in separate columns the total assessed valuation, the value of the exemption allowed and approved and the assessed valuation after the amount of exemption allowed has been deducted. In extending the tax the county assessor shall, as to each such property, consolidate all levies to which the homestead exemption is subject, compute the tax thereon and enter the same in one column in one amount, and all the levies to which the valuation in excess of the homestead exemption is subject, compute the tax thereon and enter the same in another column in one amount.

D. All real property which is exempt from taxation shall be listed in the tax rolls, with the name of the owner, in all respects as if the same were taxable but with the reason for the exemption noted thereon across the columns where otherwise the tax would have been entered.

E. The county treasurer shall transfer to the tax rolls for the current year, in a separate column, all delinquent taxes remaining unpaid for the previous years, distinguishing the same as to each lot and tract of land by the year and amount of tax, exclusive of penalty, as to all real properties; and when giving a statement of taxes on any property, said statement shall include all taxes due and shall designate the sum due for the current year, and the sum past due and delinquent. Said transfer to the current rolls of unpaid real property tax of previous years is hereby declared to be mandatory; and the county treasurer shall be allowed not to exceed fifteen (15) days after the delivery to him of said current rolls within which to make such transfer, before he shall be required to open the same for the reception and collection of taxes and to begin the thirty-day nonpenalty-taxpaying period before delinquency.

F. The tax rolls shall be made up as required by and in the form prescribed by the State Auditor and Inspector and shall contain such other information as may be required by the State Auditor and Inspector.

Laws 1988, c. 162, § 68, eff. Jan. 1, 1992; Laws 1992, c. 360, § 2, eff. July 1, 1992.

68 O.S. 2011, § 2869. Extension of tax levies on tax rolls – Delivery of tax rolls to county treasurer – Filing abstract of tax rolls – Correction of levy or tax rolls – Assessor's warrant – Receipt and acceptance of tax rolls – Collection of taxes.

A. It shall be the duty of the county assessor to proceed to extend the tax levies on his tax rolls immediately upon receipt of the certification of such levies from the county excise board, without regard to any protest that may be filed against any levy.

B. It shall further be the duty of the county assessor to deliver the tax rolls to the county treasurer when the same shall have been completed, and at the same time to file a true and correct abstract of such tax rolls with the county clerk, which abstract shall be made on forms prescribed by and in the manner required by the State Auditor and

Inspector. The county clerk shall charge the county treasurer with the amount contained in said abstract.

C. If there is any correction or change in the levy of any municipality, after such levy has been certified by the county excise board to the county assessor, regardless of whether such change is made by order of the county excise board or by a court of competent jurisdiction, it shall be the duty of the county assessor to deliver the tax rolls to the county treasurer, without regard to such change; and it shall be the duty of the county treasurer, with the assistance of the county assessor, to make the necessary corrections on the tax rolls after the same shall have been delivered to the county treasurer.

D. The county assessor shall, notwithstanding the filing of any protest against the levies or budgets or the pendency of any procedure with reference to the correctness of the assessment of any property or as to the legality of any levy, complete the tax rolls and abstract thereof, and deliver the same to the county treasurer and county clerk, respectively, on or before the first day of October of each year.

E. The county assessor shall attach to the tax rolls his warrant, under his own hand, requiring the county treasurer to collect the taxes in accordance with said tax rolls, and such warrant and tax rolls shall be full and sufficient authority for the collection by the county treasurer of all taxes therein contained. No informality in the foregoing requirement shall render illegal any proceeding for the collection of taxes.

F. The county treasurer shall accept the tax rolls and give his receipt therefor; and upon the date fixed when taxes shall become due and payable to the county treasurer shall proceed to collect the taxes as provided by law.

Laws 1988, c. 162, § 69, eff. Jan. 1, 1992.

68 O.S. 2011, § 2870. Destruction or loss of tax lists, rolls or abstracts.

A. In case of the destruction or loss of tax lists, rolls or abstracts, or any portion thereof, of any county of this state, after the assessments have been adjusted by the county board of equalization according to law, and before the taxes have become delinquent according to law, it shall be the duty of the county assessor with the approval of the board of county commissioners of the county in which said loss or destruction shall occur, within ninety (90) days after such loss or destruction, to appoint special deputy assessors, whose duty it shall be to assist the county assessor in reassessing all taxable property of said county, or such portion thereof, the tax records of which have been lost or destroyed as aforesaid, in the manner and form provided by law. Before entering upon the duties of such appointment, such special deputy assessors shall qualify before the county assessor as provided by law for the qualification of deputy assessors, and such special deputy assessors shall receive the same compensation for their services, as other personnel in such assessor's office for each day actually employed. The original assessment, the record of which is lost, shall, in the new assessment, be followed and adopted as far as practicable.

B. The county assessor shall, within ten (10) days after the appointment of the special deputies, proceed to make out and deliver to the county board of equalization the assessment rolls of the county as provided by law. The county board of equalization shall meet within ten (10) days after the delivery of the assessment rolls to it, which assessment rolls and lists shall be received by said board and corrected so as to correspond, as nearly

as may be, to the original rolls and lists lost or destroyed.

C. The county assessor shall, within thirty (30) days after the date of the meeting of the county board of equalization required by this section, make out and file with the treasurer of said county, an abstract of the special assessment herein provided. Such assessment, and the assessment lists, assessment rolls, tax rolls and abstracts, when so made and filed shall, in all respects, be of the same force and effect as if made at the regular assessment, and shall have the same effect and value as evidence, as the lists, assessment rolls, tax rolls, and abstracts lost or destroyed; and the rates of taxation shall in no case be changed or varied from those theretofore fixed for the year covered by such restored records. In such cases no penalty shall attach for nonpayment of taxes until at least ninety (90) days after the said abstract is filed with the county treasurer.

D. In all cases contemplated in, and covered by this section, the Oklahoma Tax Commission shall provide for the use of said county assessor and special deputy assessors, upon the requisition or request of the board of county commissioners of the county, all necessary notices, blank forms, lists and instructions and forward the same to the county assessor of said county.

E. In all cases where duplicates or copies of the assessment rolls and tax rolls for the year involved can be reproduced from the land list or other available records, if the said county assessor and the board of county commissioners shall determine that said reproduced roll is correct, and upon the verification of the same by the persons who made such assessment, or other person competent to make such verification, such reproduced assessment roll shall be accepted in lieu of the special assessment herein required.

F. Upon the receipt by the county treasurer of the county assessor's abstract of the tax roll, all persons who have theretofore paid the whole or any part of the tax chargeable against them for the year involved may, within sixty (60) days, present their receipts to the county treasurer who shall credit them upon the proper record with the amount of taxes so paid.

G. For the purpose of performing the extraordinary duties provided by this section, the county assessor and county treasurer shall be empowered, with the consent and under the direction of the board of county commissioners, to employ such additional deputies as may be necessary to enable them to perform the duties required by this section within the period herein limited.

Laws 1988, c. 162, § 70, eff. Jan. 1, 1992.

68 O.S. 2011, § 2871. Correction or alteration of tax rolls – Board of tax rolls corrections created.

A. After delivery of the tax rolls to the county treasurer of any county, no correction or alteration as to any item contained therein as of such date of delivery shall ever be made, except by the county treasurer and on authority of a proper certificate authorized by law or pursuant to order or decree of court in determination of a tax protest or other proper case.

B. A board of tax roll corrections is hereby created and shall consist of the chair of the board of county commissioners as chair or, in the chair's absence, the vice-chair of the board of county commissioners or their statutory designee, the chair of the county

equalization board or, in the chair's absence, the vice-chair of the county equalization board as vice-chair, the county clerk as nonvoting member and secretary, and the county assessor, a majority of whom shall constitute a quorum. The board is hereby authorized to hear and determine allegations of error, mistake or difference as to any item or items so contained in the tax rolls, in any instances hereinafter enumerated, on application of any person or persons whose interest may in any manner be affected thereby, or by his or her agent or attorney, verified by affidavit and showing that the complainant was not at fault through failure to fulfill any duty enjoined upon him or her by law, or upon discovery by the county treasurer or assessor before the tax has been paid and disclosure by statement of fact in writing signed by the treasurer or assessor and verified by the assessor or treasurer as the case may be. Such right shall not be available to anyone attempting to acquire, or who has acquired, the lien of the county for such tax, whether by purchase, assignment, deed or otherwise. In counties with two county boards of equalization, the chair of each such board shall serve, in alternating years, as the vice-chair of the board of tax roll corrections. When a complaint is pending before the board of tax roll corrections, such taxes as may be owed by the protesting taxpayer shall not become due until thirty (30) days after the decision of the board of tax roll corrections. When a complaint is filed on a tax account which has been delinquent for more than one (1) year, and upon showing that the tax is delinquent, the complaint shall be dismissed, with prejudice.

C. If, upon such hearing, it appears that:

1. Any personal or real property has been assessed to any person, firm, or corporation not owning or claiming to own the same;

2. Property exempt from taxation has been assessed;

3. Exemption deductions allowed by law have not been taken into account;

4. The same property, whether real or personal, has been assessed more than once for the taxes of the same year;

5. Property, whether real or personal, has been assessed in the county for the taxes of a year to which the same was not subject;

6. The county board of equalization has, after delivery of the tax rolls, made a finding of fact under authority of law that, after January 1 of any year and before May 1 of the same year, improvements to real estate or other property assessed have been destroyed by fire, or that the value of land has been impaired, damaged or destroyed by floods or overflow of streams, and has made and entered an adjustment to assessments previously made and entered;

7. Lands or lots have in any manner been erroneously described;

8. Any valuation or valuations assessed and entered are at variance with the valuation finally equalized;

9. Any valuation or valuations returned for assessment and not increased by the county assessor have been entered on the assessment rolls for equalization at variance with the value returned, or in the event of increase by either the county assessor or the county board of equalization and no notice thereof was sent; provided, offer of proof of failure to receive notice may not be heard;

10. Any valuation assessed and entered included, in whole or in part, as of the date of assessment under the law relating thereto, any property that had no taxable situs in the county, did not exist or had been erroneously placed;

11. Any property subject to taxation as of January 1 of any year was thereafter acquired by conveyance of title, including tax title, by the county, or any city, town or

school district therein;

12. An error resulted from inclusion in the total of levies computed against the valuation entered, a tax levy or levies certified and final for none or part of which such property was liable in fact and the same be self-evident on recomputation, and involve no question of law;

13. As to personal tax, if there has been an error in the name of the person assessed, or, as to real property, the record owner at the time of assessment desires that his or her name be entered in lieu of whatever other name may have been entered as "owner" upon the roll;

14. There has been any error in the tax extended against the valuation entered, whether by erroneous computation or otherwise;

15. There has been any error in transcribing from the county assessor's permanent survey record to the assessment rolls either as to area or value of lands or lots or as to improvements thereon;

16. The county treasurer has, of his or her own volition, restored to the tax rolls any tax or assessment where the entry upon the tax rolls shows the same theretofore to have been stricken or reduced by certificate issued by constituted authority, except where restored by specific court order or in conformity to general decree of the Supreme Court of Oklahoma invalidating in mass all such certificates of a class certain, and except if the owner of such property demand its restoration and make payment, in which instance the county treasurer shall require that the owner sign on the face of the owner's receipt a statement that the owner "paid voluntarily without demand, request or duress"; or

17. Any personal property assessment and personal tax charge has been entered upon the assessment and tax rolls except upon proper return of assessment by the taxpayer or increase thereof with due notice, or as a delinquent assessment made by the county assessor or deputies in detail either on view or reliable information; then, in the event any of the grounds stated in this subsection are present, it shall be the duty of the board of tax roll corrections to make and the secretary to enter its findings of fact and to correct such error, if such exists, by issuing its order, in words and figures, to accomplish such:

a. if such error increases the amount of tax charged, the county clerk shall issue a certificate of error to the county assessor ordering the assessor to certify such correction or increase to the county treasurer for entry on the tax rolls, and

b. if such error does not increase the amount of tax charged, the county clerk shall issue a certificate of error to the county treasurer if the tax be not paid, stating the amount or other effect of such order, and it shall be the duty of such county treasurer to make and enter such correction upon the tax rolls and, if there be a decrease to the amount of tax charged, to enter a credit, in lieu of cash, for the amount of decrease of tax shown in such certificate.

D. If, prior to such hearing by the board, as provided by this section, the tax has been paid, no certificate shall issue; but if less than one (1) year shall have elapsed after the payment of the tax and before the filing of such application for correction of error, and after such hearing the findings of fact disclose that less tax was due to have been paid than was paid, then the person who paid the tax, or such person's heirs, successors, or assigns, may execute a cash voucher claim setting forth facts and findings, verify it, and file it with the county clerk, who shall thereupon deliver such claim to the county treasurer for

designation of the fund from which the claim must be paid and approval of the claim as to availability of funds by the county treasurer. If taxes have been paid under protest, the county treasurer must designate the refund to be paid from such protest fund. If taxes have been paid but not paid under protest and if there are funds available in current collections of the taxing unit which received the taxes paid, then the county treasurer must designate the refund to be paid from such current collections of such taxing unit. The county clerk shall thereupon issue a cash voucher against the appropriate fund of the county, directing the county treasurer to pay to such person the amount so found to be erroneous. The word "person" as used in this subsection shall comprehend the person, firm, or corporation who paid such tax and the heirs, assigns or successors, as the case may be. No such claim for refund shall be allowed and paid unless the same be filed within six (6) months after the effective date of the order of correction.

E. If there be any error in the taxes collected from any person, the overpayment or duplicate payment of any such taxes collected in error may be recovered by the taxpayer, and the county treasurer may make such payment from the resale property fund of the county if funds are not available as stated in subsection D of this section.

F. Beginning January 1, 1987, notwithstanding the one-year limitations period for filing a claim for refund as provided in subsection D of this section, if there be any error in taxes collected from any person on property constitutionally exempt under Section 6B of Article X of the Oklahoma Constitution, by the county treasurer in counties with a population in excess of five hundred thousand (500,000) persons, according to the latest Federal Decennial Census, to the extent that such county has been reimbursed from the Ad Valorem Reimbursement Fund provided by Section 193 of Title 62 of the Oklahoma Statutes, the overpayment or duplicate payment of any such taxes collected in error may be recovered by the taxpayer as provided by law.

G. Upon dismissal of a complaint or denial of relief to the taxpayer, the county clerk, as secretary of the board of tax roll corrections, shall prepare a letter order of dismissal or denial which shall be mailed to the taxpayer or person at the address found on the complaint.

H. Both the taxpayer and the county assessor shall have the right of appeal from any order of the board of tax roll corrections to the district court of the same county. In case of appeal the trial in the district court shall be de novo.

I. Notice of appeal shall be served upon the county clerk, as secretary of the board of tax roll corrections, and a copy served upon the county assessor. The appeal shall be filed in the district court within fifteen (15) days of the date of the mailing of the order of the board of tax roll corrections to the taxpayer.

Laws 1988, c. 162, § 71, eff. Jan. 1, 1992; Laws 1995, c. 337, § 9, emerg. eff. June 9, 1995; Laws 1997, c. 155, § 1, eff. Nov. 1, 1997; Laws 1998, c. 396, § 2, emerg. eff. June 10, 1998; Laws 2007, c. 172, § 2, eff. Nov. 1, 2007; Laws 2008, c. 140. § 2, emerg. eff. May 9, 2008.

68 O.S. 2011, § 2872. Compensation of chairman of county board of equalization for attendance of meetings of board of tax rolls corrections.

For attendance upon meetings of the board of tax roll corrections the chairman of the county equalization board shall be entitled to compensation at a rate identical to the

compensation authorized by law for attendance by the chairman of the county board of equalization upon meetings of the county board of equalization; but his attendance upon meetings of the board of tax roll corrections shall not be counted against the maximum number of days for which he may be compensated for equalization board meetings.

Laws 1988, c. 162, § 72, eff. Jan. 1, 1992.

68 O.S. 2011, § 2873. Board of tax rolls corrections – Modification of valuation of property.

The board of tax roll corrections shall be authorized to modify a valuation of property in accordance with the standards prescribed by or for a purpose authorized by Section 71 of this act[1] irrespective of whether or not the valuation so modified has been affected by an order of the State Board of Equalization for purposes of equalizing assessments within a county or between the several counties as authorized by law. Any modification by the board of tax roll corrections to a value that has been modified as a result of an order by the State Board of Equalization shall be reported to the Oklahoma Tax Commission. The Oklahoma Tax Commission shall determine the impact, if any, that the modification made by the board of tax roll corrections has upon equalization within the county or between the several counties and shall make recommendations to the State Board of Equalization for any action required.

Laws 1988, c. 162, § 73, eff. Jan. 1, 1992.

[1]Title 68, § 2871.

68 O.S. 2011, § 2874. Correction of clerical errors on tax rolls.

Whether upon discovery by the county treasurer or county assessor or any of their deputies, or upon complaint of the taxpayer, the agent or attorney or any person acting on behalf of the taxpayer, upon certificate of clerical error issued by the county assessor to the county treasurer, with a copy to the county clerk and a copy retained, the county treasurer shall be authorized to make correction upon the tax rolls of either of the following specifically enumerated errors of strictly clerical import not involving valuations assessed and equalized and not involving any exemption allowed whether of homestead, service in the armed forces, charitable, educational, religious, or other authorized exemptions, and which clerical error certificates shall issue only under the conditions stated as to each, as follows:

1. Error in the name of the person assessed, upon affidavit verifying the name of the true owner as of January 1 of the taxable year involved;

2. Error in the address of the person, firm or corporation assessed, when furnished by such person or a representative of the firm or corporation;

3. Error in the legal description of real property, when verified by the county clerk, certifying to the description on his land records as of January 1 of the taxable year involved;

4. Error in land-list entry, such as section or part thereof, township, range or of lot or block or of designation of urban addition, when verified by the county clerk to the land records or plats on file, as of January 1 of the taxable year involved;

5. Error in the school district designation as of the date when school district tax levies attached themselves to such property, when verified by the county assessor certifying to the date, if after January 1st of such taxable year, when the school district designation or location changed, or the school district designation prior to January 1st of such taxable year where no change of the boundaries of such district was thereafter ordered during such taxable year. If a school district boundary change occurs after April 15 of such taxable year, the opinion of the district attorney as to the applicable school district designation to such property for purpose of levy of such taxable year shall be attached to the certification;

6. If the error of school district designation caused the application of levies not applicable thereto, then also the "extension of tax", when verified by the county clerk with proof of computation attached;

7. Error commonly called duplicate assessment, but only in instances where the two entries as delivered to the county treasurer are verified by the county treasurer or deputy to be completely identical in every specific detail; and

8. Error in transcribing to the tax rolls from assessment rolls or assessment lists, conditioned on complete absence of all indication of erasures or other alteration of original entry when confirmed by endorsement to the certificate by the county clerk certifying to personal visual inspection and verifying absence of all indication of erasure or change in original entry.

Laws 1988, c. 162, § 74, eff. Jan. 1, 1992; Laws 1993, c. 239, § 19, eff. July 1, 1993.

68 O.S. 2011, § 2875. Ad Valorem Division of Oklahoma Tax Commission – Creation – Director – Authority and duties.

A. There is hereby created within the Oklahoma Tax Commission the Ad Valorem Division which shall be administered by a Director. References to the Oklahoma Tax Commission in any provision of the Oklahoma Statutes in relation to ad valorem taxation shall be construed to mean the Ad Valorem Division of the Oklahoma Tax Commission unless the context clearly requires otherwise.

B. The Director of the Ad Valorem Division shall be a citizen of the United States, at least thirty (30) years of age, and shall have three (3) years of experience in ad valorem assessment administration including employment by a state governmental agency or entity responsible for annual valuation of taxable property pursuant to a computerized or computer-assisted mass appraisal system. The Director shall also possess an official professional appraiser designation from at least one of the following organizations: American Institute of Real Estate Appraisers, American Society of Appraisers, American Society of Farm Managers and Rural Appraisers, International Association of Assessing Officers, International Right-of-Way Association, National Association of Independent Fee Appraisers, National Society of Real Estate Appraisers, and the Society of Real Estate Appraisers.

C. The Director of the Ad Valorem Division shall organize the Division in such

manner as the Director deems advisable to discharge the duties and responsibilities of the Ad Valorem Division.

D. The Ad Valorem Division shall have the authority and it shall be its duty to:

1. Confer with and assist county assessors and county boards of equalization in the performance of their duties, to the end that all assessments of property be made relative, just and uniform and that real property and tangible personal property may be assessed at its fair cash value estimated at the price it would bring at a fair voluntary sale;

2. Prescribe forms with numbers ascribed thereto for the county assessors' use in assessment procedure, including property classification and appraisal forms;

3. Provide technical assistance to county assessors and county boards of equalization in the services of appraisal engineers;

4. Provide from year to year schedules of values of personal property to aid county assessors in the assessment of personal property;

5. Conduct training schools, institutes, conferences and meetings for the purpose of improving the qualifications of county assessors and their deputies as required by law;

6. Prepare and furnish from time to time to county assessors an assessors' manual. Such manual shall include, but not be limited to, valuation methodologies for property in a county for which no comparable property exists in order for a county assessor to establish a value for ad valorem tax purposes. The manual shall include information concerning valuation of hazardous waste disposal facilities and such other types of facilities as may be requested by the county assessor for which the assessor does not have adequate data to value such property;

7. Render such other assistance as may be conducive to the proper assessment of property for ad valorem taxation;

8. Adopt regulations establishing uniform procedures and standards for the appraisal of real property by county assessors;

9. Develop assessment manuals for the valuation of manufactured homes and periodic updates for such manuals for use by county assessors; and

10. Promptly notify county assessors, county treasurers and members of county excise and equalization boards of any changes to the laws relating to ad valorem taxation.

E. The county assessors shall not use any form not prescribed or approved by the Ad Valorem Division.

F. Each county assessor shall comply with the rules, regulations, and guides adopted by the Ad Valorem Division.

G. The Ad Valorem Division, upon request of any county assessor, shall furnish to the county assessor any information shown by its files and records as to any real and personal property, subject to taxation, including income and expense data as shown by income tax returns, to the end that no property shall escape taxation, and this information is to be furnished notwithstanding any statute that such files and records shall be confidential and privileged.

H. The Ad Valorem Division shall be authorized to obtain information relating to the ownership, location, taxable status or valuation for purposes of ad valorem taxation of real or personal property from any state agency, board, commission, department, authority or other division of state government if necessary to respond to a request by a county assessor as provided by subsection G of this section. Such information shall be confidential and privileged and shall only be released to a county assessor in order to

locate, discover and correctly value taxable property as required by law.

Laws 1988, c. 162, § 75, eff. Jan. 1, 1992; Laws 1989, c. 63, § 2, eff. Jan. 1, 1992; Laws 1998, c. 405, § 8, eff. Nov. 1, 1998.

68 O.S. 2011, § 2876. Increase in valuation – Notice – Complaints and hearings.

A. If the county assessor shall increase the valuation of any property above that returned by the taxpayer, or in the case of real property increase the valuation over the assessment from the preceding year, or pursuant to the requirements of law if the assessor has added property not listed by the taxpayer, the county assessor shall notify in writing the person in whose name any such property is listed, giving the amount of such valuation as increased or valuation of property so added.

B. The notice required by this section shall, for cases in which the valuation of real property has increased, include the fair cash value of the property as used in determining the assessment for the preceding and current year, the taxable value for the preceding and current year, if different than the fair cash value, and the assessment percentage for the preceding and current year.

C. The notice required by this section may be mailed or delivered to the last-known address of the person affected or to the person in charge of or in possession of the property and shall clearly be marked with the date upon which the notice was prepared. Any notice dated as required by this section shall be mailed or delivered within one (1) working day of such date. The notice shall describe the property with sufficient accuracy to notify the taxpayer as to the property included, together with the assessed value of the property. Duplicate copies of the notice, showing the date of issuance and mailing or delivery, shall be kept in the office of the county assessor. Such record shall be prima facie evidence as to the fact of notice having been given as required by this section.

D. The taxpayer shall have twenty (20) working days from the date the notice was mailed or in the event that notice was delivered from the date of delivery in which to file a written complaint with the county assessor specifying objections to action taken by the county assessor; provided, in the case of a scrivener's error or other admitted error on the part of the county assessor, the assessor may make corrections to a valuation at any time, notwithstanding the twenty-day period specified in this subsection. The complaint shall set out the pertinent facts in relation to the matter contained in the notice in ordinary and concise language and in such manner as to enable a person of common understanding to know what is intended. The complaint shall be made upon a form prescribed by the Oklahoma Tax Commission.

E. A taxpayer may file a complaint if the valuation of property has not increased or decreased from the previous year if the complaint is filed on or before the first Monday in May. Such complaint shall be made upon a form prescribed by the Oklahoma Tax Commission.

F. The county assessor shall schedule an informal hearing with the taxpayer to hear the protest as to the disputed valuation or addition of omitted property. The informal hearing may be held in person or may be held telephonically, if requested by the taxpayer. The assessor shall take final action upon the matter disputed within five (5) working days of the date of the informal hearing and shall mail or deliver notice of final action to the

taxpayer. The notice of final action shall clearly be marked with the date upon which the notice was prepared. Such notice shall be mailed or delivered within one (1) working day of such date. Within ten (10) working days of the date the notice is mailed or delivered, the taxpayer may file an appeal with the county board of equalization. For purposes of this section, "working days" shall mean Monday through Friday and shall exclude Saturday and Sunday and any legal holidays. The appeal shall be made upon a form prescribed by the Oklahoma Tax Commission. One copy of the form shall be mailed or delivered to the county assessor and one copy shall be mailed or delivered to the county board of equalization. On receipt of the notice of an appeal to the county board of equalization by the taxpayer, the county assessor shall provide the county board of equalization with all information submitted by the taxpayer, data supporting the disputed valuation and a written explanation of the results of the informal hearing.

Laws 1988, c. 162, § 76, eff. Jan. 1, 1992; Laws 1989, c. 66, § 2, eff. Jan. 1, 1992; Laws 1989, c. 321, § 15, operative Jan. 1, 1992. Laws 2004, c.518, § 6, eff. July 1, 2004; Laws 2006, c. 272, § 21.

Laws 2006, c. 272, § 25 provides for an effective date of July 1, 2006, but c. 272 does not contain an emergency clause and the proposed effective date falls within 90 days of the adjournment of the Legislature, and pursuant to Const. Art. 5, § 58, is ineffective.

68 O.S. 2011, § 2877. Appeal from action by county assessor to county board of equalization – Hearing procedure – Record – Time and form of appeal – Failure to appear at hearing without advance notice – Assessment of costs.

A. Upon receipt of an appeal from action by the county assessor on the form prescribed by the Oklahoma Tax Commission, the secretary of the county board of equalization shall fix a date of hearing, at which time said board shall be authorized and empowered to take evidence pertinent to said appeal; and for that purpose, is authorized to compel the attendance of witnesses and the production of books, records, and papers by subpoena, and to confirm, correct, or adjust the valuation of real or personal property or to cancel an assessment of personal property added by the assessor not listed by the taxpayer if the personal property is not subject to taxation or if the taxpayer is not responsible for payment of ad valorem taxes upon such property. The secretary of the board shall fix the dates of the hearings provided for in this section in such a manner as to ensure that the board is able to hear all complaints within the time provided for by law. The county board of equalization shall be required to follow the procedures prescribed by the Ad Valorem Tax Code[1] or administrative rules and regulations promulgated pursuant to such Code governing the valuation of real and personal property. The county board of equalization shall not modify a valuation of real or personal property as established by the county assessor unless such modification is explained in writing upon a form prescribed by the Oklahoma Tax Commission. Each decision of the county board of equalization shall be explained in writing upon a form prescribed by the Oklahoma Tax Commission. The county board of equalization shall make a record of each proceeding involving an appeal from action by the county assessor either in transcribed or tape recorded form.

B. In all cases where the county assessor has, without giving the notice required by law, increased the valuation of property as listed by the taxpayer, and the taxpayer has

knowledge of such adjustment or addition, the taxpayer may at any time prior to the adjournment of the board, file an appeal in the form and manner provided for in Section 2876 of this title. Thereafter, the board shall fix a date of hearing, notify the taxpayer, and conduct the hearing as required by this section.

C. If the taxpayer or agent fails to appear before the county board of equalization at the scheduled hearing, unless advance notification is given for the reason of absence, the county shall be authorized to assess against the taxpayer the costs incurred by the county in preparation for the scheduled hearing. If such costs are assessed, payment of the costs shall be a prerequisite to the filing of an appeal to the district court. A taxpayer that gives advance notification of their absence shall be given the opportunity to reschedule the hearing date.

Laws 1988, c. 162, § 77, eff. Jan. 1, 1992; Laws 1989, c. 321, § 16, operative Jan. 1, 1992; Laws 2004, c.518, § 7, eff. July 1, 2004.

[1]Title 68, § 2801 et seq.

68 O.S., §§ 2878 to 2880. Repealed by Laws 1989, c. 321, § 28.

From: Laws 1988, c. 162, §§ 78 to 80.

68 O.S. 2011, § 2880.1 Appeal of order of county equalization board to district court – Notice of appeal – Appeal to Supreme Court – Legal counsel for assessor – Costs – Presumption of correctness of valuation.

A. Both the taxpayer and the county assessor shall have the right of appeal from any order of the county board of equalization to the district court of the same county, and right of appeal of either may be either upon questions of law or fact including value, or upon both questions of law and fact. In case of appeal the trial in the district court shall be de novo. Provided, the county assessor shall not be permitted to appeal an order of the county board of equalization upon a question of the constitutionality of a law upon which the board based its order, but the county assessor is hereby authorized in such instance to request a declaratory judgment to be rendered by the district court.

B. Notice of appeal shall be filed with the county clerk as secretary of the county board of equalization, which appeal shall be filed in the district court within ten (10) days after the final adjournment of the board. It shall be the duty of the county clerk to preserve all complaints and to make a record of all orders of the board and both the complaint and orders shall be a part of the record in any case appealed to the district court from the county board of equalization.

C. Either the taxpayer or the county assessor may appeal from the district court to the Supreme Court, as provided for in the Code of Civil Procedure, but no matter shall be reviewed on such appeal which was not presented to the district court.

D. In such appeals to the district court and to the Supreme Court and in requests for declaratory judgment it shall be the duty of the district attorney to appear for and represent the county assessor. The General Counsel or an attorney for the Tax

Commission may appear in such appeals or requests for declaratory judgment on behalf of the county assessor, either upon request of the district attorney for assistance, or upon request of the county assessor. It shall be the mandatory duty of the board of county commissioners and the county excise board to provide the necessary funds to enable the county assessor to pay the costs necessary to be incurred in perfecting appeals and requests for declaratory judgment made by the county assessor to the courts.

E. In all appeals taken by the county assessor the presumption shall exist in favor of the correctness of the county assessor's valuation and the procedure followed by the county assessor.

Laws 1989, c. 321, § 17, operative Jan. 1, 1992; Laws 1998, c. 405, § 9 eff. Nov. 1, 1998.

68 O.S. 2011, § 2881. Railroads, air carriers and public service corporations – Increase of evaluation of property – Notice – Complaints and hearings – Appeals to Court of Tax Review and Supreme Court.

A. The secretary of the State Board of Equalization shall notify all railroads, air carriers and public service corporations of the ad valorem tax assessments rendered by the State Board, including the valuation, assessment ratio and total amount of assessment. The notice, which shall clearly be marked with the date upon which it was prepared, shall be mailed within one (1) working day of such date. The taxpayer shall have twenty (20) calendar days from the date of the notice in which to file, with the Clerk of the Court of Tax Review, a written complaint on a form prescribed by the Tax Commission, specifying grievances with the pertinent facts in relation thereto in ordinary and concise language, without repetition, and in such manner as to enable a person of common understanding to know what is intended. The complaint shall include the amount of Oklahoma assessed valuation protested and the grounds for the protest. The taxpayer shall be required to send a copy of the complaint to the Tax Commission.

B. If the taxpayer fails to file a written complaint within the twenty-day period provided for in this section, then the assessed valuation stated in the notice, without further action of the State Board of Equalization, shall become final and absolute at the expiration of twenty (20) days from the date the notice is mailed to the taxpayer.

C. After the filing of a complaint provided for in subsection A of this section, the State Board of Equalization shall have thirty (30) days within which to file an answer. The Court of Tax Review shall set a date of hearing, conduct such hearing, render its decision, and notify in writing the taxpayer and the State Board of Equalization of its decision within sixty (60) days of the date of the scheduling conference. The Court of Tax Review shall be authorized and empowered to take evidence pertinent to the complaint, and for that purpose may compel the attendance of witnesses and the production of books, records and papers by subpoena, and to confirm, correct or adjust the valuation, as required by law.

D. The State Board of Equalization shall notify, in writing and by certified mail, the Attorney General and all affected school districts and other recipients of ad valorem tax revenue of the complaint provided for by this section within ten (10) days of the filing of the complaint.

E. The Attorney General may appear in all actions to enforce the valuation and

assessment of property by the State Board of Equalization and the collection of ad valorem tax which is the subject of the complaint filed pursuant to this section.

F. Either the State Board of Equalization or the party filing a complaint pursuant to this section may appeal the decision of the Court of Tax Review by filing a notice of intent to appeal with the Clerk of the Court of Tax Review within thirty (30) calendar days of the date the final decision is sent to the parties. Appeal shall be brought in the Oklahoma Supreme Court in the same manner as provided for other appeals from the Court of Tax Review. The Supreme Court shall give precedence to such appeals and affirm the decision of the Court of Tax Review if supported by competent evidence. If the Oklahoma Supreme Court assigns the appeal to the Court of Civil Appeals, the Oklahoma Court of Civil Appeals shall give precedence to the appeal and affirm the decision of the Court of Tax Review if supported by competent evidence.

G. In all instances where the notice of assessed valuation certified by the State Board of Equalization has been permitted to become final, such notice shall have the same force and be subject to the same law as a judgment not subject to further appeal.

Laws 1988, c. 162, § 81, eff. Jan. 1, 1992; Laws 1992, c. 360, § 3, eff. July 1, 1992; Laws 1995, c. 158, § 1, emerg. eff. May 2, 1995; Laws 1995, c. 358, § 7, eff. July 1, 1995; Laws 1997, c. 337, § 2, eff. July 1, 1997; Laws 2001, c. 358, § 21, eff. July 1, 2001.

Section 15 of Laws 1995, c. 57, amending this section, was repealed by Laws 1995, c. 358, § 12.

68 O.S. 2011, § 2882. Noncompliance with legal requirement for level and uniformity of assessments – Notice to correct assessment – Filing of complaint by county – Publication of notice of order to correct assessment – Answer – Hearing – Appeal.

A. In any case where the State Board of Equalization, in the equalization of property locally assessed, shall make its determination that the ratio of the assessed value of real property within the county to the fair cash value of said real property does not comply with the legal requirements for the level of assessment, or does not comply with the legal requirements for the uniformity of assessment then the State Board shall notify, by mail, the board of county commissioners of said county, and the county assessor, giving the ratio determined and the percentage valuation increase or decrease the county must achieve during the next assessment period or the action required for compliance with any applicable order for assessment uniformity.

B. The district attorney, acting under direction of the board of county commissioners and for the entire taxpaying public of the county shall have twenty (20) days from date of such notice to the board of county commissioners and the county assessor in which to file with the Clerk of the Court of Tax Review a written complaint specifying grievances and the pertinent facts in relation thereto in ordinary and concise language and without repetition, and in such manner as to enable a person of common understanding to know what is intended. The board of county commissioners shall cause a notice of the order for a valuation increase or decrease made by the State Board of Equalization to be published in at least one (1) newspaper of general circulation within the county at least one (1) time each week for two (2) consecutive weeks. Such notice by

publication shall constitute sufficient notice to any taxpayer within such county of the possible increase or decrease in the valuation of property owned by the taxpayer located within such county. No individual valuation increase or decrease notice shall be required to be mailed or delivered to an affected taxpayer as a result of the implementation of an order for an increase or decrease in valuation issued by the State Board of Equalization.

C. After the filing of a complaint as provided for in subsection B of this section the State Board of Equalization shall have fifteen (15) days within which to file an answer. The Court of Tax Review shall set a date of hearing within sixty (60) days of the date of the notice which caused the filing of the complaint. The Court of Tax Review shall be authorized and empowered to take evidence pertinent to said complaint, and for that purpose, is authorized to compel the attendance of witnesses and the production of books, records and papers by subpoena, and to confirm, correct or adjust the order of the State Board of Equalization, as required by law.

D. At the time of hearing upon a complaint filed pursuant to this section, the State Board of Equalization shall bear the burden of proof of supporting its action which is the subject matter of the complaint.

E. Either the State Board of Equalization or the party filing a complaint pursuant to this section may appeal the decision of the Court of Tax Review by filing a notice of intent to appeal with the Clerk of the Court of Tax Review within ten (10) calendar days of the date the final decision is rendered. Appeal shall be made to the Oklahoma Supreme Court which shall affirm the decision of the Court of Tax Review if supported by competent evidence.

Laws 1988, c. 162, § 82, eff. Jan. 1, 1992.

68 O.S. 2011, § 2883. Appeal to Court of Tax Review of decision to correct Category 2 or Category 3 noncompliance in valuation procedure – Notice of intent to appeal – Answer – Hearing – Appeal to Supreme Court.

A. A county assessor may appeal the decision of the Oklahoma Tax Commission to correct Category 2 noncompliance or a decision ordering corrective action for Category 3 noncompliance as authorized by Section 30 of this act[1] by filing a notice of intent to appeal with the Clerk of the Court of Tax Review within ten (10) calendar days of the date the final decision is rendered.

B. After the filing of a notice of intent to appeal as provided for in subsection A of this section the Oklahoma Tax Commission shall have fifteen (15) days within which to file an answer. The Court of Tax Review shall set a date of hearing within sixty (60) days of the date of the answer date. The Court of Tax Review shall be authorized and empowered to take evidence pertinent to said appeal, and for that purpose, is authorized to compel the attendance of witnesses and the production of books, records and papers by subpoena, and to confirm, correct or adjust the order of the Oklahoma Tax Commission, as required by law.

C. At the time of hearing upon a complaint filed pursuant to this section, the Oklahoma Tax Commission shall bear the burden of proof of supporting its action which is the subject matter of the appeal.

D. Either the county assessor or the Oklahoma Tax Commission may appeal the

decision of the Court of Tax Review by filing a notice of intent to appeal with the Clerk of the Court of Tax Review within ten (10) calendar days of the date the final decision is rendered. Appeal shall be made to the Oklahoma Supreme Court which shall affirm the decision of the Court of Tax Review if supported by competent evidence.

Laws 1988, c. 162, § 83, eff. Jan. 1, 1992.

[1]Title 68, § 2830.

68 O.S. 2011, § 2884. Payment and appeal of protested taxes.

A. The full amount of the taxes assessed against the property of any taxpayer who has appealed from a decision affecting the value or taxable status of such property as provided by law shall be paid at the time and in the manner provided by law. If at the time such taxes or any part thereof become delinquent and any such appeal is pending, it shall abate and be dismissed upon a showing that the taxes have not been paid.

B. When such taxes are paid, or by December 31, whichever is earlier, the persons protesting the taxes shall give notice to the county treasurer that an appeal involving such taxes has been taken and is pending, and shall set forth the total amount of tax that has been paid under protest or required by law to be paid prior to April 1 that will be paid under protest. The notice shall be on a form prescribed by the Tax Commission. If taxes are paid in two equal installments and the amount paid under protest does not exceed fifty percent (50%) of the full amount of assessed taxes, all protested taxes shall be specified in the second installment payment. If such amount does exceed fifty percent (50%) of the full amount of assessed taxes, then the portion of protested taxes that exceeds fifty percent (50%) of the full amount of assessed taxes shall be specified in the first installment payment and the entire second installment shall be specified to be paid under protest. The taxpayer shall attach to such notice a copy of the petition filed in the court or other appellate body in which the appeal was taken. For railroads, air carriers, and public service corporations, the amount of taxes protested shall not exceed the amount of tax calculated on the protested assessed valuation specified in the complaint filed pursuant to the provisions of subsection A of Section 2881 of this title.

C. It shall be the duty of the county treasurer to hold taxes paid under protest separate and apart from other taxes collected. Any portion of such taxes not paid under protest shall be apportioned as provided by law. Except as otherwise provided for in this subsection, the treasurer shall invest the protested taxes in the same manner as the treasurer invests surplus tax funds not paid under protest, but shall select an interest-bearing investment medium which will permit prompt refund or apportionment of the protested taxes upon final determination of the appeal. In cases where the amount of the protested ad valorem taxes by a taxpayer is in excess of Fifteen Thousand Dollars ($15,000.00), the taxpayer may elect to choose the type of investment and where the investment of the protested funds will be deposited as long as the investment is of a type authorized for the county, the depository institution qualifies as a county depository, and the depository institution is located in the applicable county.

D. 1. Prior to January 31 of each year, the county treasurer shall determine the amount of ad valorem taxes paid under protest and those ad valorem taxes that will be paid under protest pursuant to subsection B of this section. The county treasurer shall then notify the State Auditor and Inspector of the total amount of paid protested ad valorem taxes and anticipated protested ad valorem taxes, the total amount of protested taxes and anticipated protested taxes by each individual taxpayer, and how such paid protested ad valorem taxes and anticipated protested ad valorem taxes would have been apportioned to each school district and technology center school district by fund had such amount of protested ad valorem taxes not been protested.

2. The State Auditor and Inspector shall compile all of the information submitted by the county treasurers in a format which shall set forth the total amount of paid and anticipated protested taxes for each school district and technology center school district by fund and a total for each school district and technology center school district by fund. This information shall then be submitted by the State Auditor and Inspector to the State Superintendent of Public Instruction, the Director of the Oklahoma Department of Career and Technology Education, the Speaker of the House of Representatives, and the President Pro Tempore of the Senate. If any of the information submitted to the State Auditor and Inspector changes after being submitted, the county treasurer shall notify the State Auditor and Inspector and the State Auditor and Inspector shall submit revised information to the parties enumerated in this paragraph within thirty (30) days of such change.

3. Within ten (10) days of the release of the escrowed ad valorem taxes by the county treasurer, as required by subsection E of this section, the county treasurer shall submit a schedule showing the disposition of the released funds, separated by fund for each school district and area school, to the State Auditor and Inspector. The State Auditor and Inspector shall certify the apportionment schedule and transmit a copy to the State Superintendent of Public Instruction and the Director of the Oklahoma Department of Career and Technology Education.

4. The State Auditor and Inspector shall promulgate any necessary rules to implement the provisions of this subsection.

E. 1. In cases involving taxpayers other than railroads, air carriers, or public service corporations, if upon the final determination of any such appeal, the court shall find that the property was assessed at too great an amount, the board of equalization from whose order the appeal was taken shall certify the corrected valuation of the property of such taxpayers to the county assessor, in accordance with the decision of the court, and shall send a copy of such certificate to the county treasurer. Upon receipt of the corrected certificate of valuation, the county assessor shall compute and certify to the county treasurer the correct amount of taxes payable by the taxpayer. The difference between the amount paid and the correct amount payable, with accrued interest, shall be refunded by the treasurer to the taxpayer upon the taxpayer filing a proper verified claim therefor, and the remainder paid under protest, with accrued interest, shall be apportioned as provided by law.

2. If upon the final determination of any appeal, the court shall find that the property of the railroad, air carrier, or public service corporation was assessed at too great an amount, the State Board of Equalization from whose order the appeal was taken shall certify the corrected valuation of the property of the railroads, air carriers, and public service corporations to the State Auditor and Inspector in accordance with the decision of

the court. Upon receipt of the corrected certificate of valuation, the State Auditor and Inspector shall certify to the county treasurer the correct valuation of the railroad, air carrier, or public service corporation and shall send a copy of the certificate to the county assessor, who shall make the correction as specified in Section 2871 of this title. The difference between the amount paid and the correct amount payable with accrued interest shall be refunded by the treasurer upon the taxpayer filing a proper verified claim, and the remainder paid under protest with accrued interest shall be apportioned according to law.

F. If an appeal is upon a question of valuation of the property, then the amount paid under protest by reason of the question of valuation being appealed shall be limited to the amount of taxes assessed against the property for the year in question less the amount of taxes which would be payable by the taxpayer for that year if the valuation of the property asserted by the taxpayer in the appeal were determined by the court to be correct.

G. If an appeal is upon a question of assessment of the property, then the amount paid under protest by reason of the question of assessment being appealed shall be limited to the amount of taxes assessed against the property for the year in question less the amount of taxes which would be payable by the taxpayer for that year if the assessment of the property asserted by the taxpayer in the appeal was determined by the court to be correct.

Laws 1988, c. 162, § 84, eff. Jan. 1, 1992; Laws 1992, c. 360, § 4, eff. July 1, 1992; Laws 1995, c. 158, § 2, emerg. eff. May 2, 1995; Laws 1995, c. 325, § 2, eff. July 1, 1995; Laws 1997, c. 336, § 2, eff. July 1, 1997; Laws 1998, c. 405, § 10, eff. Nov. 1, 1998; Laws 2001, c. 33, § 63, eff. July 1, 2001; Laws 2008, c. 416, § 1, eff. July 1, 2008.

68 O.S. 2011, § 2885. Exclusiveness of remedies – Precedence of appeals.

A. The proceedings before the county assessor, boards of equalization and appeals therefrom shall be the sole method by which assessments or equalizations shall be corrected or taxes abated. Equitable remedies shall be resorted to only where the aggrieved party has no taxable property within the tax district of which complaint is made.

B. Appeals taken from all boards of equalization shall have precedence in the court to which they are taken.

Laws 1988, c. 162, § 85, eff. Jan. 1, 1992; Laws 1989, c. 321, § 18, operative Jan. 1, 1992.

68 O.S. 2011, § 2886. Illegality for which no appeal provided – Payment – Notice of suit – Investment of protested taxes.

In all cases where the illegality of the tax is alleged to arise by reason of some action from which the laws provide no appeal, the aggrieved person shall pay the full amount of the taxes and give notice of any lawsuit by such person at the time and in the manner provided by Section 2884 of this title. It shall be the duty of the county treasurer to hold, invest and disburse such taxes only in the manner provided for by Section 2884 of this title.

Laws 1988, c. 162, § 86, eff. Jan. 1, 1992; Laws 1991, c. 158, § 3, eff. Jan. 1, 1992; Laws 2000, c. 157, § 1, eff. July 1, 2000.

68 O.S. 2011, § 2887. Exempt property.

The following property shall be exempt from ad valorem taxation:

1. All property of the United States, and such property as may be exempt by reason of treaty stipulations existing at statehood between the Indians and the United States government, or by reason of federal laws in effect at statehood, during the time such treaties or federal laws are in force and effect. In instances where a federal agency has obtained title to property through foreclosure, voluntary or involuntary liquidation or bankruptcy, which was previously subject to ad valorem taxation, the property may continue to be assessed for ad valorem taxes if such federal agency has agreed to pay such taxes;

2. All property of this state, and of the counties, school districts, and municipalities of this state, including property acquired for the use of such entities pursuant to the terms of a lease-purchase agreement which provides for the passage of title or the release of security interest, if applicable, upon payment of all rental payments and an additional nominal amount;

3. All property of any college or school, provided such property is devoted exclusively and directly to the appropriate objects of such college or school within this state and all property used exclusively for nonprofit schools and colleges;

4. The books, papers, furniture and scientific or other apparatus pertaining to any institution, college or society referred to in paragraph 3 of this section, and devoted exclusively and directly for the purpose above contemplated, and the like property of students in any such institution or college, while such property is used for the purpose of their education;

5. All fraternal orphan homes and other orphan homes;

6. All property used for free public libraries, free museums, public cemeteries, or free public schools;

7. All property used exclusively and directly for fraternal or religious purposes within this state.

For purposes of administering the exemption authorized by this section and in order to determine whether a single family residential property is used exclusively and directly for fraternal or religious purposes, the fair cash value of a single family residential property, for which an exemption is claimed as authorized by this subsection, in excess of Two Hundred Fifty Thousand Dollars ($250,000.00) for the applicable assessment year shall not be exempt from taxation;

8. All property of any charitable institution organized or chartered under the laws of this state as a nonprofit or charitable institution, provided the net income from such property is used exclusively within this state for charitable purposes and no part of such income inures to the benefit of any private stockholder, including property which is not leased or rented to any person other than a governmental body, a charitable institution or a member of the general public who is authorized to be a tenant in property owned by a charitable institution under Section 501(c)(3) of the Internal Revenue Code and which includes but is not limited to an institution that either:

a. additionally satisfies the income standards set forth in Internal Revenue Service Revenue Procedure 96-32, which may be audited by the county assessor of the applicable county, in addition to other requirements of this subparagraph, as a condition of obtaining and maintaining the exemption, if:

(1) the property provides residential rental accommodations regardless of whether services or meals are provided, and

(2) the property:

(a) is occupied as of the applicable January 1 assessment date if the structure is a single-family dwelling, or

(b) has an average seventy-five percent (75%) occupancy rate, based upon the total number of units suitable for occupancy, during the calendar year preceding the applicable January 1 assessment date if the property contains multiple structures suitable for multi-family housing. The owner of any property subject to the occupancy requirements prescribed herein shall submit a report to the county assessor of the county in which the property is located no later than December 15 each year regarding the occupancy rate for the preceding eleven (11) months. If the report indicates that the average occupancy rate was less than seventy-five percent (75%), the county assessor shall determine the taxable value of the property for the succeeding assessment year and the property shall not be exempt for any subsequent assessment year unless the average occupancy rate is at least seventy-five percent (75%) during the succeeding eleven-month period. Except as provided in Section 178.6 of Title 60 of the Oklahoma Statutes, no asset consisting of a single-family or multi-family dwelling unit owned by an entity the property of which would otherwise be exempt pursuant to subparagraph a of this paragraph shall be exempt from ad valorem taxation if any such dwelling unit was improved with or acquired with any portion of proceeds from the sale of obligations issued by any entity organized pursuant to Section 176 of Title 60 of the Oklahoma Statutes if the interest income derived from such obligations is exempt from federal income tax, or

b. (1) for a facility constructed prior to January 1, 2006, is a continuum of care retirement community providing housing for the aged, licensed under Oklahoma law, owned by a nonprofit entity recognized by the Internal Revenue Service as a Section 501(c)(3) tax-exempt entity and located in a county with a population of more than five hundred thousand (500,000) according to the latest Federal Decennial Census, and

(2) (a) for a facility in which construction was completed on or after January 1, 2006, is:

i. a continuum of care retirement community providing housing for the aged, licensed under Oklahoma law,

ii. owned by a nonprofit entity recognized by the Internal Revenue Service as a Section 501(c)(3) tax-exempt entity, and

iii. located in any county of the state regardless of population, or

(b) for a facility other than a facility described by division (1) of subparagraph b of this paragraph and which is partially or fully

constructed prior to January 1, 2006, is:

i. owned and occupied on or after January 1, 2006, by an entity that operates a continuum of care retirement community providing housing for the aged, licensed under Oklahoma law,

ii. owned by a nonprofit entity recognized by the Internal Revenue Service as a Section 501(c)(3) tax-exempt entity, and

iii. is located in any county of the state regardless of population;

9. All property used exclusively and directly for charitable purposes within this state, provided the charity using said property does not pay any rent or remuneration to the owner thereof unless the owner is a charitable institution described in Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), or a veterans' organization described in Section 501(c)(19) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(19);

10. All property of any hospital established, organized and operated by any person, partnership, association, organization, trust, or corporation, as a nonprofit and charitable hospital, provided the property and net income from such hospital are used directly, solely, and exclusively within this state for charitable purposes and that no part of such income shall inure to the benefit of any individual, person, partner, shareholder, or stockholder, and provided further that such hospital facilities shall be open to the public without discrimination as to race, color or creed and regardless of ability to pay, and that such hospital is licensed and otherwise complies with the laws of this state relating to the licensing and regulation of hospitals;

11. All libraries and office equipment of ministers of the Gospel actively engaged in ministerial work in the State of Oklahoma, where said libraries and office equipment are being used by said ministers in their ministerial work, shall be deemed to be used exclusively for religious purposes and are declared to be within the meaning of the term "religious purposes" as used in Article X, Section 6 of the Constitution of the State of Oklahoma;

12. Household goods, tools, implements and livestock of every person maintaining a home, not exceeding One Hundred Dollars ($100.00) in value or One Thousand Dollars ($1,000.00) in value if Article X, Section 6 of the Oklahoma Constitution provides for an exemption in such amount; and in addition thereto, there shall be exempt from taxation on personal property the further sum of Two Hundred Dollars ($200.00) to all enlisted and commissioned personnel, whether on active duty or honorably discharged, who served in the Armed Forces of the United States during:

a. the Spanish-American War;

b. the period beginning on April 6, 1917, and ending on July 2, 1921;

c. the period beginning on December 6, 1941, and ending on such date as the state of national emergency as declared by the President of the United States shall cease to exist; or

d. any other or future period during which a state of national emergency shall have been or shall be declared to exist by the Congress or the President of the United States.

All surviving spouses made so by the death of such enlisted or commissioned personnel, who are bona fide residents of this state, shall be entitled to the above additional exemption provided in this paragraph;

13. Family portraits;

14. All food and fuel provided in kind for the use of the family not to exceed

provisions for one (1) year's time, and all grain and forage necessary to maintain for one (1) year the livestock used to provide food for the family. No person from whom pay is received or expected for board shall be considered a member of the family within the intent and meaning of this paragraph;

15. All growing crops; and

16. All game animals, fowl and reptile, which are not being grown for food or sale and which are kept exclusively for propagation or exhibition, in private grounds or public parks in this state.

Laws 1988, c. 162, § 87, eff. Jan. 1, 1992; Laws 1989, c. 321, § 19, operative Jan. 1, 1992; Laws 1990, c. 264, § 85, eff. Jan. 1, 1992; Laws 1991, c. 249, § 9, eff. Jan. 1, 1992; Laws 1996, c. 187, § 1, eff. July 1, 1996; Laws 2000, c. 361, § 2, emerg. eff. June 6, 2000; Laws 2001, c. 155, § 1, eff. Nov. 1, 2001; Laws 2002, c. 476, § 5, emerg. eff. June 6, 2002; Laws 2003, c. 81, § 1, eff. Jan. 1, 2004. Laws 2007, c. 254, § 1, eff. Jan. 1, 2008; Laws 2010, c. 304, §2, eff. Nov. 1, 2010.

68 O.S. 2011, § 2887.1. Application for exemption by charitable institutions.

A charitable institution requesting an exemption pursuant to the provisions of paragraph 8 of Section 2887 of Title 68 of the Oklahoma Statutes shall be required to file an application initially with the county assessor of the county in which the property is located, and, if the information contained in such application complies with the requirements of paragraph 8 of Section 2887 of Title 68 of the Oklahoma Statutes, the property shall be exempt from the date of acquisition thereof by the charitable institution until the earlier of the date of disposition of the property or the date of cessation of compliance with the requirements of paragraph 8 of Section 2887 of Title 68 of the Oklahoma Statutes. The charitable institution annually shall evidence the continuing compliance with such requirements by filing an affidavit with the county assessor, stating whether and the extent to which the property continues to qualify for the exemption.

Laws 2000, c. 361, § 3, emerg. eff. June 6, 2000.

68 O.S. 2011, § 2888. Homestead, rural homestead and urban homestead defined.

A. 1. The term "homestead", as used in the provisions of the Ad Valorem Tax Code governing homestead exemptions, shall mean and include the actual residence of a natural person who is a citizen of the State of Oklahoma, provided the record actual ownership of such residence be vested in such natural person residing and domiciled thereon. Any single person of legal age, married couple and their minor child or children, or the minor child or children of a deceased person, whether residing together or separated, or surviving spouse shall be allowed under Section 2801 et seq. of this title only one homestead exemption in this state. No person or the family of such person shall be required to be domiciled thereon if such person is in the armed service of the United States in time of war or during a state of national emergency as declared by the Congress or the President of the United States, and such person shall not be required to be domiciled thereon in order to assert or claim the exemption provided in Section 2889 of this title, and

such exemption may be claimed by any agent of, or member of the family of, such person. The surviving spouse and/or minor children of a deceased person shall be considered record owners of the homestead where the title of record in the office of the county clerk on January 1 is in the name of the deceased, but in all other cases the deed or other evidence of ownership must be of record in the office of the county clerk on January 1 in order for any person to be qualified as the record owner. However, a natural person actually owning, residing and domiciled in the residence on January 1 shall be deemed to be the record owner of the residence on January 1, within the meaning of this section, if the deed or other evidence of ownership of such person, executed on or before January 1, be of record in the office of the county clerk on or before February 1 immediately following. Despite any provision to the contrary in this section, if a parent or parents residing and domiciled in the residence own the residence jointly with one or more of their children, whether residing together or separated, and where the record joint ownership of the property is recorded in the office of the county clerk in accordance with the provisions of this section, the parent or parents residing and domiciled in the residence shall be entitled to the entire homestead exemption. A rural homestead shall not include more than one hundred sixty (160) acres of land and the improvements thereon. An urban homestead shall not include any land except the lot or lots, or the unplatted tract, upon which are located the dwelling, garage, barn and/or other outbuildings necessary or convenient for family use.

2. Despite any provision to the contrary in this section, the person actually owning, residing and domiciled in the residence on May 15, 2000, shall be deemed to be the record owner of the residence on May 15, 2000, within the meaning of this section, if the deed or other evidence of ownership of such person, executed on or before May 15, 2000, be of record in the office of the county clerk on or before such date. However, the provisions of this paragraph shall only apply to any person who is eligible to claim the income tax credit pursuant to Section 2357.29 of this title with respect to the May 3, 1999, tornado, or to any person whose primary residence was damaged or destroyed in the May 3, 1999, tornado and who purchased or built a new primary residence at a location within this state other than the location of the damaged or destroyed residence.

3. Despite any provision to the contrary in this section, the person actually owning, residing and domiciled in the residence on May 15, 2004, shall be deemed to be the record owner of the residence on May 15, 2004, within the meaning of this section, if the deed or other evidence of ownership of such person, executed on or before May 15, 2004, be of record in the office of the county clerk on or before such date. However, the provisions of this paragraph shall only apply to any person who is eligible to claim the income tax credit pursuant to Section 2357.29 of this title with respect to the May 8 or 9, 2003, tornado or to any person whose primary residence was damaged or destroyed in the May 8 or 9, 2003, tornado and who purchased or built a new primary residence at a location within this state other than the location of the damaged or destroyed residence.

B. The term "rural homestead" as used herein shall mean and include any homestead located outside a city or town or outside any platted subdivision or addition.

C. The term "urban homestead" as used herein shall mean and include any homestead located within any city or town whether incorporated or unincorporated, or located within a platted subdivision or addition, whether such subdivision or addition be a part of a city or town. In no case shall an urban homestead exceed in area one (1) acre.

Laws 1988, c. 162, § 88, eff. Jan. 1, 1992; Laws 1997, c. 138, § 1, eff. Nov. 1, 1997; Laws 2000,

c. 314, § 27, emerg. eff. June 5, 2000; Laws 2002, c. 190, § 3, emerg. eff. May 6, 2002; Laws 2003, c. 374, § 6, emerg. eff. June 4, 2003.

Section 3 of Laws 2000, c. 157, amending this section was repealed by Laws 2000, c. 314, § 30.

68 O.S. 2011, § 2889. Homesteads – Classification – Exemption from ad valorem taxation.

Homesteads, as defined in Section 2888 of this title, are hereby classified for the purpose of taxation as provided in Section 22 of Article X of the Oklahoma Constitution. All homesteads in this state shall be assessed for taxation the same as other real property therein, except that each homestead, as defined by Section 2801 et seq. of this title, shall be exempted from all forms of ad valorem taxation to the extent of One Thousand Dollars ($1,000.00) of the assessed valuation.

Laws 1988, c. 162, § 89, eff. Jan. 1, 1992; Laws 1997, c. 304, § 10, emerg. eff. May 29, 1997.

68 O.S. 2011, § 2890. Additional homestead exemption.

A. In addition to the amount of the homestead exemption authorized and allowed in Section 2889 of this title, an additional exemption is hereby granted, to the extent of One Thousand Dollars ($1,000.00) of the assessed valuation on each homestead of heads of households whose gross household income from all sources for the preceding calendar year did not exceed Twenty Thousand Dollars ($20,000.00).

B. The term "gross household income" as used in this section means the gross amount of income of every type, regardless of the source, received by all persons occupying the same household, whether such income was taxable or nontaxable for federal or state income tax purposes, including pensions, annuities, federal Social Security, unemployment payments, veterans' disability compensation, public assistance payments, alimony, support money, workers' compensation, loss-of-time insurance payments, capital gains and any other type of income received, and excluding gifts. The term "head of household" as used in this section means a person who as owner or joint owner maintains a home and furnishes support for the home, furnishings, and other material necessities.

C. The application for the additional homestead exemption shall be made each year on or before March 15 or within thirty (30) days from and after receipt by the taxpayer of notice of valuation increase, whichever is later, and upon the form prescribed by the Oklahoma Tax Commission, which shall require the taxpayer to certify as to the amount of gross income. Upon request of the county assessor, the Oklahoma Tax Commission shall assist in verifying the correctness of the amount of the gross income.

D. For persons sixty-five (65) years of age or older as of March 15 and who have previously qualified for the additional homestead exemption, no annual application shall be required in order to receive the exemption provided by this section; however, any person whose gross household income in any calendar year exceeds the amount specified in this section in order to qualify for the additional homestead exemption shall notify the county assessor and the additional exemption shall not be allowed for the applicable year.

Any executor or administrator of an estate within which is included a homestead property exempt pursuant to the provisions of this section shall notify the county assessor of the change in status of the homestead property if such property is not the homestead of a person who would be eligible for the exemption provided by this section.

Laws 1988, c. 162, § 90, eff. Jan. 1, 1992; Laws 1991, c. 249, § 10, eff. Jan. 1, 1992; Laws 1996, c. 323, § 2, eff. Jan. 1, 1997. Laws 2004, c. 447, § 8, emerg. eff. June 4, 2004.

68 O.S. 2011, § 2890.1. Application for limit on fair cash value of homestead – Qualifications for limitation.

A. The application for a limit on the fair cash value of homestead property as provided for in Section 8C of Article X of the Oklahoma Constitution shall be made on or before March 15 or within thirty (30) days from and after receipt by the taxpayer of a notice of valuation increase, whichever is later. The application shall be made upon a form prescribed by the Oklahoma Tax Commission, which shall require the taxpayer to certify as to the amount of gross household income. As used in Section 8C of Article X of the Oklahoma Constitution, "gross household income" shall be as defined in Section 2890 of this title. Upon request of the county assessor, the Oklahoma Tax Commission shall assist in verifying the correctness of the amount of the gross income.

B. For persons who have previously qualified for the limitation on the fair cash value of homestead property as provided for in Section 8C of Article X of the Oklahoma Constitution, no annual application shall be required in order to be subject to the limitation. However:

1. Any such person whose gross household income in any calendar year exceeds the amount provided for in Section 8C of Article X of the Oklahoma Constitution shall notify the county assessor and the limitation shall not be allowed for the applicable year; and

2. Any such person who makes improvement to the property shall notify the county assessor and the improvements shall be assessed in accordance with law by the county assessor and added to the assessed value of the property as provided in Section 8C of Article X of the Oklahoma Constitution.

C. Any executor or administrator of an estate within which is included a homestead property subject to the limitation of the fair cash value of homestead property as provided for in Section 8C of Article X of the Oklahoma Constitution shall notify the county assessor of the change in status of the homestead property if such property is not the homestead of a person who would be eligible for the limitation of the fair cash value of homestead property.

Laws 1997, c. 304, § 11, emerg. eff. May 29, 1997; Laws 2000, c. 314, § 28, eff. July 1, 2000; Laws 2004, c. 447, § 9, emerg. Eff. June 4, 2004; Laws 2005, c. 1, § 114, emerg. eff. March 15, 2005.

Section 1 of Laws 2004, c.383, amending this section, was repealed by Laws 2005, c. 1, § 115.

68 O.S. 2011, § 2891. Homestead exemption – Forms.

On or before January 1st of each year, the Oklahoma Tax Commission shall prescribe suitable blank forms to be used by all claimants for homestead exemption. Such forms shall contain provisions for the showing of all information which the Oklahoma Tax Commission may deem necessary to enable the proper county officials to determine whether each claim for exemption should be allowed. It shall be the duty of the county assessor of each county in this state to furnish such forms, upon request, to each person desiring to make application for homestead exemption on property located within that county. The forms so prescribed shall be used uniformly throughout the state and no application for exemption shall be allowed unless the applicant uses the regularly prescribed form in making his or her application.

Laws 1988, c. 162, § 91, eff. Jan. 1, 1992.

68 O.S. 2011, § 2892. Homestead exemption – Application.

A. To receive a homestead exemption, a taxpayer shall be required to file an application with the county assessor. Such application may be filed at any time. However, the county assessor shall, if such applicant otherwise qualifies, grant a homestead exemption for a tax year only if the application is filed on or before March 15 of such year or within thirty (30) days from and after receipt by the taxpayer of notice of valuation increase, whichever is later. Except as provided in this subsection, if an application for a homestead exemption is filed after March 15 or within thirty (30) days after receipt by the taxpayer of notice of valuation increase, whichever is later, the county assessor shall, if such applicant otherwise qualifies, grant the homestead exemption beginning with the following tax year. For any owner of real property who is eligible to claim the income tax credit pursuant to Section 2357.29 of this title with respect to the May 8 or 9, 2003, tornado or for any owner of real property whose primary residence was damaged or destroyed in the May 8 or 9, 2003, tornado and who purchased or built a new primary residence at a location within this state other than the location of the damaged or destroyed residence, the application for a homestead exemption may be filed after March 15, 2004, but no later than June 1, 2004, and the homestead exemption shall be granted for such year.

B. Any taxpayer who has been granted a homestead exemption and who continues to occupy such homestead property as a homestead, shall not be required to reapply for such homestead exemption.

C. Once granted, the homestead exemption shall remain in full force and effect for each succeeding year, so long as:

1. The record of actual property ownership is vested in the taxpayer;
2. The instrument of ownership is on record in the county clerk's office;
3. The owner-taxpayer is in all other respects entitled by law to the homestead exemption; and
4. The taxpayer has no delinquent accounts appearing on the personal property tax lien docket in the county treasurer's office. On October 1 of each year, the county treasurer will provide a copy of the personal property tax lien docket to the county

assessor. Based upon the personal property tax lien docket, the county assessor shall act to cancel the homestead exemption of all property owners having delinquent personal property taxes. Such cancellation of the homestead exemption will become effective January 1 of the following year and will remain in effect for at least one (1) calendar year; however, such cancellation will not become effective January 1 of the following year if the taxpayer pays such delinquent personal property taxes prior to January 1. Cancellation of the homestead exemption will require the county assessor to notify each taxpayer no later than January 1 of the next calendar year whose homestead is canceled and will require the taxpayer to refile an application for homestead exemption by those dates so indicated in this section and the payment of all delinquent personal property taxes before the homestead can be reinstated.

D. Any purchaser or new owner of real property must file an application for homestead exemption as herein provided.

E. The application for homestead exemption shall be filed with the county assessor of the county in which the homestead is located. A taxpayer applying for homestead exemption shall not be required to appear before the county assessor in person to submit such application.

F. The property owner shall sign and swear to the truthfulness and correctness of the application's contents. If the property owner is a minor or incompetent, the legal guardian shall sign and swear to the contents of the application.

G. The county assessor and duly appointed deputies are authorized and empowered to administer the required oaths.

H. The taxpayer shall notify the county assessor following any change in the use of property with homestead exemption thereon. The notice of change in homestead exemption status of property shall be in writing and may be filed with the county assessor at any time on or before March 15 of the next following year after which such change occurs. The filing of a deed or other instrument evidencing a change of ownership or use shall constitute sufficient notice to the county assessor.

I. Any single person of legal age, married couple and their minor child or children, or the minor child or children of a deceased person, whether residing together or separated, or surviving spouse shall be allowed under this Code only one homestead exemption in the State of Oklahoma.

J. Any property owner who fails to give notice of change to the county assessor and permits the allowance of homestead exemption for any succeeding year where such homestead exemption is unlawful and improper shall owe the county treasurer:

1. An amount equal to twice the amount of the taxes lawfully due but not paid by reason of such unlawful and improper allowance of homestead exemption; and

2. The interest and penalty on such total sum as provided by statutes on delinquent ad valorem taxes. There shall be a lien on the property while such taxes are unpaid, but not for a period longer than that provided by statute for other ad valorem tax liens.

K. Any person who has intentionally or knowingly permitted the unlawful and improper allowance of homestead exemption shall forfeit the right to a homestead exemption on any property in this state for the two (2) succeeding years.

Laws 1988, c. 162, § 92, eff. Jan. 1, 1992; Laws 1989, c. 321, § 20, operative Jan. 1, 1992; Laws 1990, c. 63, § 2, eff. Jan. 1, 1992; Laws 1997, c. 345, § 3, eff. Nov. 1, 1997; Laws 1998, c. 405, §

11, eff. Nov. 1, 1998; Laws 2000, c. 314, § 29, emerg. eff. June 5, 2000; Laws 2002, c. 190, § 4, emerg. eff. May 6, 2002; Laws 2003, c. 374, § 7, emerg. eff. June 4, 2003; Laws 2004, c.447, § 10, emerg. eff. June 4, 2004.

Section 4 of the Laws 2000, c. 157, amending this section, was repealed by Laws 2000, c. 314, § 30.

68 O.S. 2011, § 2893. Homestead exemption – Approval or rejection – Notice.

The county assessor shall examine each application for homestead exemption filed with him and shall determine whether or not such application should be approved or rejected and if approved, determine the amount of the exemption. If the application is approved, he shall mark the same "approved" and show thereon the amount of exemption allowed and make the proper deduction upon his assessment rolls. In case he finds that the exemption should not be allowed by reason of not being in conformity to law, he shall mark the application "rejected" and state thereon the reason for such rejection. In any case where the county assessor disallows or reduces an application for exemption, he shall notify the applicant of his action by mailing written notice to him at the address shown in the application, which notice shall be on forms prescribed by the Oklahoma Tax Commission. All applications for exemption, showing thereon the action of the county assessor, shall be delivered to the county board of equalization on or before the fourth Monday of April of each year.

Laws 1988, c. 162, § 93, eff. Jan. 1, 1992.

68 O.S. 2011, § 2894. Homestead exemption – Review of applications by county board of equalization.

The county board of equalization shall have the authority and it shall be its duty to review any and all applications for homestead exemption which may have been filed with the county assessor and to make whatever order is necessary in order to grant homestead exemption to all applicants who are legally entitled to such exemption and prevent unlawful exemption on any property. If the board disallows any exemption which has theretofore been allowed by the county assessor, or changes the amount of exemption as allowed by the county assessor, such disallowance or change shall not be final until ten (10) days' notice in writing of said change shall have been given the applicant, and an opportunity for a hearing afforded on such disallowance or change.

Laws 1988, c. 162, § 94, eff. Jan. 1, 1992.

68 O.S. 2011, § 2895. Homestead exemption – Hearing before county board of equalization when application rejected or amount changed – Appeal.

A. In any case where the county assessor or county board of equalization

disallows or rejects an application for homestead exemption or changes the amount of said exemption from that claimed by the applicant, said applicant may obtain a hearing before the county board of equalization by filing a written complaint with the secretary of said board within ten (10) days from receipt of the notice from the county assessor or county board of equalization, showing such rejection or change in amount, and said complaint shall specify his grievances, and the pertinent facts in relation thereto, in ordinary and concise language and without repetition, and in such manner as to enable a person of common understanding to know what is intended; and the county board of equalization shall be authorized and empowered to take evidence pertinent to said complaint; and for that purpose, is authorized to compel the attendance of witnesses and the production of books, records and papers, by subpoena.

B. The taxpayer shall have the right to appeal from the finding of the board with reference to his application for homestead exemption, as is or may be provided by law for appeals from the county board of equalization on questions of valuation of property, and the appeal shall be taken in the same manner and subject to the same requirements.

Laws 1988, c. 162, § 95, eff. Jan. 1, 1992.

68 O.S. 2011, § 2896. Homesteads – Separate listing and assessment – Buildings used for both dwelling and business or commercial purposes – Rural homesteads.

A. All homesteads shall be separately listed and assessed and separately described on the assessment rolls and tax rolls wherever possible. No homestead exemption shall be allowed on any improvements on real estate or other buildings which are used for business or commercial purposes, but where the same improvement or building is used both as a dwelling and for business purposes the value of that portion used as a dwelling shall be considered to be a part of the homestead and subject to exemption.

B. In any case where a building is used partially as a dwelling and partially for business or commercial purposes, or where some buildings on the same tract of land consist of the dwelling and appurtenances and others are used for business or commercial purposes, it shall be the duty of the county assessor to separately value the dwelling and appurtenances and that part used for business or commercial purposes. The keeping of boarders or roomers by citizens in a building maintained otherwise exclusively as a home shall not be considered as commercial purposes.

C. The location and use of a part of a building or buildings for business or commercial purposes on a rural homestead shall not prevent the owner of such homestead from obtaining an exemption on one hundred sixty (160) acres of land; but in case of urban homesteads where it is impossible to definitely separate by description, land upon which the dwelling and appurtenances are located, from the land upon which the business or commercial buildings are located, only that proportion of the land shall be considered a part of the homestead and subject to exemption which the proportion of the assessed value of the dwelling and appurtenances bears to the total assessed valuation of all buildings and improvements on such lot or lots.

D. In the case of rooming houses, duplexes, apartment buildings, or any other

building occupied by more than one family, and used entirely for residential purposes, the homestead and part subject to exemption shall be considered only that proportion of the total assessed value of the land and improvements as the number of rooms occupied by the owner bears to the total number of rooms of such building. The renting of not to exceed three bedrooms shall not constitute business or commercial use or affect the exemption of a homestead and at no part of any hotel, motel, hostelry or apartment hotel shall be exempt.

E. In the case of rural homesteads, the homestead shall consist of not more than one hundred sixty (160) acres of land, which shall include and be about and contiguous or adjacent to the land upon which the dwelling house stands, to be selected by the owner, and the land designated as the homestead shall, as nearly as possible, consist of some legal subdivision of a section or sections.

Laws 1988, c. 162, § 96, eff. Jan. 1, 1992.

68 O.S. 2011, § 2897. Homestead exemption – Laws relating to assessment of property not impaired.

No law relating to homestead exemption shall in any manner affect, alter or impair any law relating to the assessment of property, and each homestead which may be entitled to exemption shall be assessed at its fair cash value, estimated at the price it would bring at a fair voluntary sale as is provided by law.

Laws 1988, c. 162, § 97, eff. Jan. 1, 1992.

68 O.S. 2011, § 2898. Rules and regulations.

It shall be the duty of the Oklahoma Tax Commission to issue for the information and guidance of the county assessors and county boards of equalization proper rules and regulations, not inconsistent with the provisions of the Ad Valorem Tax Code,[1] affecting the application, hearing, assessment or equalization of property which is claimed to be entitled to the exemption granted by this Code.

Laws 1988, c. 162, § 98, eff. Jan. 1, 1992.

[1]Title 68, § 2801 et seq.

68 O.S. 2011, § 2899. County assessor – Report to Tax Commission.

It shall be the duty of each county assessor, on or before June 15 of each year unless delayed by court action or other extraordinary circumstances certified by the Oklahoma Tax Commission, to make a report to the Oklahoma Tax Commission upon forms to be prescribed and furnished by the Oklahoma Tax Commission, showing the following information which shall reflect the current balanced records of the county assessor:

1. Total number of rural homesteads within his county; total number of acres allowed homestead exemption; total assessed valuation of rural homesteads before exemption; total amount of exemption allowed on the rural homesteads; and the total assessed valuation of rural homesteads, less exemptions allowed.

2. Total number of urban homesteads within his county; total number of lots allowed homestead exemption; total assessed valuation of urban homesteads before exemption; total amount of exemption allowed on urban homesteads; and the total assessed valuations of urban homesteads, less exemptions allowed.

Laws 1988, c. 162, § 99, eff. Jan. 1, 1992; Laws 1989, c. 321, § 21, operative Jan. 1, 1992; Laws 1994, c. 278, § 31, eff. Sept. 1, 1994.

ARTICLE 29. EXEMPTIONS, COLLECTION AND PAYMENT

68 O.S. 2011, § 2900. Homestead exemption – Unlawful acts – Penalties.

If any person make any false or fraudulent claim for exemption, or make any false statement or false representation of a material fact, in support of such claim, or any person who assists another in the preparation of any such false or fraudulent claim, or enters into any collusion with another by the execution of a fictitious deed, or other instrument, for the purpose of obtaining unlawful homestead exemption pursuant to the provisions of this Code, shall be guilty of a misdemeanor and subject, upon conviction thereof, to a forfeiture of the exemption herein granted for a period of two (2) years from date of conviction, and to a fine of not less than Twenty-five Dollars ($25.00), nor more than Two Hundred Dollars ($200.00), or by imprisonment in the county jail for not more than six (6) months, or both. Any person who shall make oath to any false or fraudulent homestead exemption application shall be guilty of the felony of perjury and, upon conviction, subject to the penalty provided by law for the felony of perjury.

Laws 1988, c. 162, § 100, eff. Jan. 1, 1992; Laws 1997, c. 133, § 566, eff. July 1, 1999.

68 O.S. 2011, § 2901. Homestead exemption – Situs of taxpayer.

The claiming of a homestead exemption as provided by the Ad Valorem Tax Code[1] shall thereby fix the situs of such taxpayer in this state for all income, estate and other taxes levied by the State of Oklahoma.

Laws 1988, c. 162, § 101, eff. Jan. 1, 1992.

[1]Title 68, § 2801 et seq.

68 O.S. 2011, § 2902. Manufacturing facilities – Exemption from ad valorem tax.

Section effective until January 1, 2012. See, also, section effective January 1, 2012.

A. Except as otherwise provided by subsection H of Section 3658 of this title pursuant to which the exemption authorized by this section may not be claimed, a qualifying manufacturing concern, as defined by Section 6B of Article X of the Oklahoma Constitution, and as further defined herein, shall be exempt from the levy of any ad valorem taxes upon new, expanded or acquired manufacturing facilities, including facilities engaged in research and development, for a period of five (5) years. The provisions of Section 6B of Article X of the Oklahoma Constitution requiring an existing facility to have been unoccupied for a period of twelve (12) months prior to acquisition shall be construed as a qualification for a facility to initially receive an exemption, and shall not be deemed to be a qualification for that facility to continue to receive an exemption in each of the four (4) years following the initial year for which the exemption was granted. Such facilities are hereby classified for the purposes of taxation as provided in Section 22 of Article X of the Oklahoma Constitution.

B. For purposes of this section, the following definitions shall apply:

1. "Manufacturing facilities" means facilities engaged in the mechanical or chemical transformation of materials or substances into new products and shall include:

a. establishments which have received a manufacturer exemption permit pursuant to the provisions of Section 1359.2 of this title,

b. facilities, including repair and replacement parts, primarily engaged in aircraft repair, building and rebuilding whether or not on a factory basis,

c. establishments primarily engaged in computer services and data processing as defined under Industrial Group Numbers 5112 and 5415, and U.S. Industry Number 334611 and 519130 of the NAICS Manual, latest revision, and which derive at least fifty percent (50%) of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer, and as defined under Industrial Group Number 5142 of the NAICS Manual, latest revision, which derive at least eighty percent (80%) of their annual gross revenues from the sale of a product or service to an out-of state buyer or consumer. Eligibility as a manufacturing facility pursuant to this subparagraph shall be established, subject to review by the Oklahoma Tax Commission, by annually filing an affidavit with the Tax Commission stating that the facility so qualifies and such other information as required by the Tax Commission. For purposes of determining whether annual gross revenues are derived from sales to out-of-state buyers, all sales to the federal government shall be considered to be an out-of-state buyer,

d. for which the investment cost of the construction, acquisition or expansion of the manufacturing facility is Two Hundred Fifty Thousand Dollars ($250,000.00) or more. Provided, "investment cost" shall not include the cost of direct replacement, refurbish, repair or maintenance of

existing machinery or equipment, and

e. establishments primarily engaged in distribution as defined under Industry Numbers 49311, 49312, 49313 and 49319 and Industry Sector Number 42 of the NAICS Manual, latest revision, and which meet the following qualifications;

(1) construction with an initial capital investment of at least Five Million Dollars ($5,000,000.00),

(2) employment of at least one hundred (100) full-time-equivalent employees, as certified by the Oklahoma Employment Security Commission,

(3) payment of wages or salaries to its employees at a wage which equals or exceeds one hundred seventy-five percent (175%) of the federally mandated minimum wage, as certified by the Oklahoma Employment Security Commission, and

(4) commencement of construction on or after November 1, 2007, with construction to be completed within three (3) years from the date of the commencement of construction.

Eligibility as a manufacturing facility pursuant to this subparagraph shall be established, subject to review by the Tax Commission, by annually filing an affidavit with the Tax Commission stating that the facility so qualifies and containing such other information as required by the Tax Commission.

Provided, eating and drinking places, as well as other retail establishments, shall not qualify as manufacturing facilities for purposes of this section, nor shall centrally assessed properties;

Eligibility as a manufacturing facility pursuant to this subparagraph shall be established, subject to review by the Tax Commission, by annually filing an application with the Tax Commission stating that the facility so qualifies and containing such other information as required by the Tax Commission;

2. "Facility" and "facilities" means and includes the land, buildings, structures, improvements, machinery, fixtures, equipment and other personal property used directly and exclusively in the manufacturing process; and

3. "Research and development" means activities directly related to and conducted for the purpose of discovering, enhancing, increasing or improving future or existing products or processes or productivity.

C. The following provisions shall apply:

1. A manufacturing concern shall be entitled to the exemption herein provided for each new manufacturing facility constructed, each existing manufacturing facility acquired and the expansion of existing manufacturing facilities on the same site, as such terms are defined by Section 6B of Article X of the Oklahoma Constitution and by this section;

2. Except as otherwise provided in paragraph 5 of this subsection, no manufacturing concern shall receive more than one five-year exemption for any one manufacturing facility unless the expansion which qualifies the manufacturing facility for an additional five-year exemption meets the requirements of paragraph 4 of this subsection and the employment level established for any previous exemption is maintained;

3. Any exemption as to the expansion of an existing manufacturing facility shall be limited to the increase in ad valorem taxes directly attributable to the expansion;

4. Except as provided in paragraphs 5 and 6 of this subsection, all initial applications for any exemption for a new, acquired or expanded manufacturing facility shall be granted only if:

a. there is a net increase in annualized payroll of at least Two Hundred Fifty Thousand Dollars ($250,000.00) if the facility is located in a county with a population of fewer than seventy-five (75,000), according to the most recent federal decennial census, while maintaining or increasing payroll in subsequent years, or at least One Million Dollars ($1,000,000.00) if the facility is located in a county with a population of seventy-five thousand (75,000) or more, according to the most recent federal decennial census, while maintaining or increasing payroll in subsequent years; provided the payroll requirement of this subparagraph shall be waived for claims for exemptions, including claims previously denied or on appeal on the effective date of this act, for all initial applications for exemption filed on or after January 1, 2004, and on or before March 31, 2009, and all subsequent annual exemption applications filed related to said initial application for exemption, for an applicant, if the facility has been located in Oklahoma for at least fifteen (15) years engaged in marine engine manufacturing as defined under U.S. Industry Number 333618 of the NAICS Manual, latest revision, and has maintained an average employment of five hundred (500) or more full-time-equivalent employees over a ten-year period. Any applicant that qualifies for the payroll requirement waiver as outlined in the previous sentence and subsequently closes its Oklahoma manufacturing plant prior to January 1, 2012, may be disqualified for exemption and subject to recapture.

   The Tax Commission shall verify payroll information through the Oklahoma Employment Security Commission by using reports from the Oklahoma Employment Security Commission for the calendar year immediately preceding the year for which initial application is made for base-line payroll, which must be maintained or increased for each subsequent year; provided, a manufacturing facility shall have the option of excluding from its payroll, for purposes of this section, payments to sole proprietors, members of a partnership, members of a limited liability company who own at least ten percent (10%) of the capital of the limited liability company or stockholder-employees of a corporation who own at least ten percent (10%) of the stock in the corporation. A manufacturing facility electing this option shall indicate such election upon its application for an exemption under this section. Any manufacturing facility electing this option shall submit such information as the Tax Commission may require in order to verify payroll information. Payroll information submitted pursuant to the provisions of this paragraph shall be submitted to the Tax Commission and shall be subject to the provisions of Section 205 of this title, and

b. the facility offers, or will offer within one hundred eighty (180) days of the date of employment, a basic health benefits plan to the full-time-equivalent employees of the facility, which is determined by the Department of Commerce to consist of the elements specified in

subparagraph b of paragraph 1 of subsection A of Section 3603 of this title or elements substantially equivalent thereto.

For purposes of this section, calculation of the amount of increased payroll shall be measured from the start of initial construction or expansion to the completion of such construction or expansion or for three (3) years from the start of initial construction or expansion, whichever occurs first. The amount of increased payroll shall include payroll for full-time-equivalent employees in this state who are employed by an entity other than the facility which has previously or is currently qualified to receive an exemption pursuant to the provisions of this section and who are leased or otherwise provided to the facility, if such employment did not exist in this state prior to the start of initial construction or expansion of the facility. The manufacturing concern shall submit an affidavit to the Tax Commission, signed by an officer, stating that the construction, acquisition or expansion of the facility will result in a net increase in the annualized payroll as required by this paragraph and that full-time-equivalent employees of the facility are or will be offered a basic health benefits plan as required by this paragraph. If, after the completion of such construction or expansion or after three (3) years from the start of initial construction or expansion, whichever occurs first, the construction, acquisition or expansion has not resulted in a net increase in the amount of annualized payroll, if required, or any other qualification specified in this paragraph has not been met, the manufacturing concern shall pay an amount equal to the amount of any exemption granted, including penalties and interest thereon, to the Tax Commission for deposit to the Ad Valorem Reimbursement Fund;

5. If a facility fails to meet the payroll requirement of subparagraph a of paragraph 4 of this subsection, the payroll requirement shall be waived for claims for exemptions, including claims previously denied or on appeal on the effective date of this act, for all initial applications for exemption filed on or after January 1, 2004, and on or before March 31, 2009, and all subsequent annual exemption applications filed related to such initial application for exemption, for an applicant, if the facility:

a. has been located for at least five (5) years as of March 31, 2009, in a county in Oklahoma with a population of six hundred thousand (600,000) or more;

b. is owned by an applicant that has been engaged in manufacturing as defined under U.S. Industry Numbers 323110, 323111, 323121 and 323122 of the NAICS Manual, latest revision;

c. is owned by an applicant that maintains a workforce of at least three hundred (300) employees on the effective date of this act;

d. is owned by an applicant that has filed multiple applications for exemption pursuant to this section; and

e. is owned by an applicant that operates at least one facility in this state of a least seven hundred thirty thousand (730,000) square feet on the effective date of this act.

In the event that any applicant obtaining a waiver of the payroll requirement pursuant to this paragraph ceases to operate all of its facilities in this state on or before a date that is four years after any initial application for an exemption is filed by such applicant, all sums of property taxes exempted under this paragraph through a waiver of the payroll requirement that relate to such application shall become due and payable as if such sums were assessed in the year in which the applicant ceases to operate all of its facilities in the state.

6. Any new, acquired or expanded automotive final assembly manufacturing facility which does not meet the requirements of paragraph 4 of this subsection shall be granted an exemption only if all other requirements of this section are met and only if the investment cost of the construction, acquisition or expansion of the manufacturing facility is Three Hundred Million Dollars ($300,000,000.00) or more and the manufacturing facility retains an average employment of one thousand seven hundred fifty (1,750) or more full-time-equivalent employees in the year in which the exemption is initially granted and in each of the four (4) subsequent years only if an average employment of one thousand seven hundred fifty (1,750) or more full-time-equivalent employees is maintained in the subsequent year. Any property installed to replace property damaged by the tornado or natural disaster that occurred May 8, 2003, may continue to receive the exemption provided in this paragraph for the full five-year period based on the value of the previously qualifying assets as of January 1, 2003. The exemption shall continue in effect as long as all other qualifications in this paragraph are met. If the average employment of one thousand seven hundred fifty (1,750) or more full-time-equivalent employees is reduced as a result of temporary layoffs because of a tornado or natural disaster on May 8, 2003, then the average employment requirement shall be waived for year 2003 of the exemption period. Calculation of the number of employees shall be made in the same manner as required under Section 2357.4 of this title for an investment tax credit. As used in this paragraph, "expand" and "expansion" shall mean and include any increase to the size or scope of a facility as well as any renovation, restoration, replacement or remodeling of a facility which permits the manufacturing of a new or redesigned product;

7. Any new, acquired or expanded computer data processing, data preparation, or information processing services provider classified in Industrial Group Number 7374 of the SIC Manual, latest revision, and U.S. Industry Number 514210 of the North American Industrial Classification System (NAICS) Manual, latest revision, may apply for exemptions under this section for each year in which new, acquired, or expanded capital improvements to the facility are made if:

a. there is a net increase in annualized payroll of the applicant at any facility or facilities of the applicant in this state of at least Two Hundred Fifty Thousand Dollars ($250,000.00), which is attributable to the capital improvements, or a net increase of Seven Million Dollars ($7,000,000.00) or more in capital improvements, while maintaining or increasing payroll at the facility or facilities in this state which are included in the application, and

b. the facility offers, or will offer within one hundred eighty (180) days of the date of employment of new employees attributable to the capital improvements, a basic health benefits plan to the full-time-equivalent employees of the facility, which is determined by the Department of Commerce to consist of the elements specified in subparagraph b of paragraph 1 of subsection A of Section 3603 of this title or elements substantially equivalent thereto; and

8. An entity engaged in electric power generation by means of wind, as described by the North American Industry Classification System, No. 221119, which does not meet the requirements of paragraph 4 of this subsection shall be granted an exemption only if all other requirements of this section are met and only if there is a net increase in annualized payroll at the facility of at least Two Hundred Fifty Thousand Dollars

($250,000.00) or a net increase of Two Million Dollars ($2,000,000.00) or more in capital improvements while maintaining or increasing payroll.

D. 1. Except as provided in paragraph 2 of this subsection, the five-year period of exemption from ad valorem taxes for any qualifying manufacturing facility property shall begin on January 1 following the initial qualifying use of the property in the manufacturing process.

2. The five-year period of exemption from ad valorem taxes for any qualifying manufacturing facility, as defined in subparagraph c of paragraph 1 of subsection B of this section which is located within a tax incentive district created pursuant to the Local Development Act by a county having a population of a least five hundred thousand (500,000), according to the most recent federal decennial census, shall begin on January 1 following the expiration or termination of the ad valorem exemption, abatement, or other incentive provided through the tax incentive district.

E. Any person, firm or corporation claiming the exemption herein provided for shall file each year for which exemption is claimed, an application therefor with the county assessor of the county in which the new, expanded or acquired facility is located. The application shall be on a form or forms prescribed by the Tax Commission, and shall be filed on or before March 15, except as provided in Section 2902.1 of this title, of each year in which the facility desires to take the exemption or within thirty (30) days from and after receipt by such person, firm or corporation of notice of valuation increase, whichever is later. In a case where completion of the facility or facilities will occur after January 1 of a given year, a facility may apply to claim the ad valorem tax exemption for that year. If such facility is found to be qualified for exemption, the ad valorem tax exemption provided for herein shall be granted for that entire year and shall apply to the ad valorem valuation as of January 1 of that given year. For applicants which qualify under the provisions of subparagraph b of paragraph 1 of subsection B of this section, the application shall include a copy of the affidavit and any other information required to be filed with the Tax Commission.

F. The application shall be examined by the county assessor and approved or rejected in the same manner as provided by law for approval or rejection of claims for homestead exemptions. The taxpayer shall have the same right of review by and appeal from the county board of equalization, in the same manner and subject to the same requirements as provided by law for review and appeals concerning homestead exemption claims. Approved applications shall be filed by the county assessor with the Tax Commission no later than June 15, except as provided in Section 2902.1 of this title, of the year in which the facility desires to take the exemption. Incomplete applications and applications filed after June 15 will be declared null and void by the Tax Commission. In the event that a taxpayer qualified to receive an exemption pursuant to the provisions of this section shall make payment of ad valorem taxes in excess of the amount due, the county treasurer shall have the authority to credit the taxpayer's real or personal property tax overpayment against current taxes due. The county treasurer may establish a schedule of up to five (5) years of credit to resolve the overpayment.

G. Nothing herein shall in any manner affect, alter or impair any law relating to the assessment of property, and all property, real or personal, which may be entitled to exemption hereunder shall be valued and assessed as is other like property and as provided by law. The valuation and assessment of property for which an exemption is granted hereunder shall be performed by the Tax Commission.

H. The Tax Commission shall have the authority and duty to prescribe forms and to promulgate rules as may be necessary to carry out and administer the terms and provisions of this section.

Laws 1988, c. 162, § 102, eff. Jan. 1, 1992; Laws 1989, c. 221, § 2, eff. Jan. 1, 1992; Laws 1992, c. 396, § 2, emerg. eff. June 11, 1992; Laws 1993, c. 68, § 1, emerg. eff. April 14, 1993; Laws 1993, c. 273, § 2, emerg. eff. May 27, 1993; Laws 1994, c. 278, § 32, eff. Sept. 1, 1994; Laws 1995, c. 337, § 10, emerg. eff. June 9, 1995; Laws 1997, c. 190, § 5, eff. July 1, 1997; Laws 1998, c. 301, § 15, eff. Nov. 1, 1998; Laws 1999, c. 134, § 1, emerg. eff. April 28, 1999; Laws 1999, c. 181, § 1, emerg. eff. May 21, 1999; Laws 1999, c. 363, § 1, eff. Jan. 1, 2000; Laws 2000, c. 3, § 3, emerg. eff. March 2, 2000; Laws 2000, c. 339, § 20, emerg. eff. June 6, 2000; Laws 2001, c. 5, § 45, emerg. eff. March 21, 2001; Laws 2001, c. 118, § 1, emerg. eff. April 23, 2001, Laws 2001, c. 358, § 22, eff. July 1, 2001; Laws 2002, c. 232, § 1, eff. Nov. 1, 2002; Laws 2002, c. 476, § 6, emerg. eff. June 6, 2002; Laws 2003, c. 3, § 72, emerg. eff. March 19, 2003; Laws 2003, c. 458, § 1, emerg. eff. June 6, 2003; Laws 2004, c. 10, § 1, emerg. eff. March 15, 2004; Laws 2004, c. 447, § 11, emerg. eff. June 4, 2004; Laws 2005, c. 1, § 116, emerg. eff. March 15, 2005; Laws 2005, c. 479, § 22, eff. July 1, 2005; Laws 2006, c. 16, § 72, emerg.eff. March 29, 2006,; Laws 2006, c. 281, § 30, emerg. eff. June 7, 2006; Laws 2007, c. 352, § 1, eff. Nov. 1, 2007; Laws 2008, c. 440, § 12; Laws 2009, c. 2, § 28, emerg. eff. March 12, 2009; Laws 2009 , c. 426, § 13, emerg. eff. June 1, 2009; Laws 2010, c. 2, § 68, emerg. eff. March 3, 2010.

68 O.S. 2011, § 2902. Manufacturing facilities – Exemption from ad valorem tax.

Section effective January 1, 2012. See, also, section effective until January 1, 2012.

A. Except as otherwise provided by subsection H of Section 3658 of this title pursuant to which the exemption authorized by this section may not be claimed, a qualifying manufacturing concern, as defined by Section 6B of Article X of the Oklahoma Constitution, and as further defined herein, shall be exempt from the levy of any ad valorem taxes upon new, expanded or acquired manufacturing facilities, including facilities engaged in research and development, for a period of five (5) years. The provisions of Section 6B of Article X of the Oklahoma Constitution requiring an existing facility to have been unoccupied for a period of twelve (12) months prior to acquisition shall be construed as a qualification for a facility to initially receive an exemption, and shall not be deemed to be a qualification for that facility to continue to receive an exemption in each of the four (4) years following the initial year for which the exemption was granted. Such facilities are hereby classified for the purposes of taxation as provided in Section 22 of Article X of the Oklahoma Constitution.

B. For purposes of this section, the following definitions shall apply:

1. "Manufacturing facilities" means facilities engaged in the mechanical or chemical transformation of materials or substances into new products and shall include:

a. establishments which have received a manufacturer exemption permit pursuant to the provisions of Section 1359.2 of this title,

b. facilities, including repair and replacement parts, primarily engaged in

aircraft repair, building and rebuilding whether or not on a factory basis,

c. establishments primarily engaged in computer services and data processing as defined under Industrial Group Numbers 5112 and 5415, and U.S. Industry Number 334611 and 519130 of the NAICS Manual, latest revision, and which derive at least fifty percent (50%) of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer, and as defined under Industrial Group Number 5142 of the NAICS Manual, latest revision, which derive at least eighty percent (80%) of their annual gross revenues from the sale of a product or service to an out-of state buyer or consumer. Eligibility as a manufacturing facility pursuant to this subparagraph shall be established, subject to review by the Oklahoma Tax Commission, by annually filing an affidavit with the Tax Commission stating that the facility so qualifies and such other information as required by the Tax Commission. For purposes of determining whether annual gross revenues are derived from sales to out-of-state buyers, all sales to the federal government shall be considered to be an out-of-state buyer,

d. for which the investment cost of the construction, acquisition or expansion of the manufacturing facility is Two Hundred Fifty Thousand Dollars ($250,000.00) or more. Provided, "investment cost" shall not include the cost of direct replacement, refurbish, repair or maintenance of existing machinery or equipment, and

e. establishments primarily engaged in distribution as defined under Industry Numbers 49311, 49312, 49313 and 49319 and Industry Sector Number 42 of the NAICS Manual, latest revision, and which meet the following qualifications;

   (1) construction with an initial capital investment of at least Five Million Dollars ($5,000,000.00),

   (2) employment of at least one hundred (100) full-time-equivalent employees, as certified by the Oklahoma Employment Security Commission,

   (3) payment of wages or salaries to its employees at a wage which equals or exceeds one hundred seventy-five percent (175%) of the federally mandated minimum wage, as certified by the Oklahoma Employment Security Commission, and

   (4) commencement of construction on or after November 1, 2007, with construction to be completed within three (3) years from the date of the commencement of construction.

Eligibility as a manufacturing facility pursuant to this subparagraph shall be established, subject to review by the Tax Commission, by annually filing an affidavit with the Tax Commission stating that the facility so qualifies and containing such other information as required by the Tax Commission.

Provided, eating and drinking places, as well as other retail establishments, shall not qualify as manufacturing facilities for purposes of this section, nor shall centrally assessed properties;

Eligibility as a manufacturing facility pursuant to this subparagraph shall be established, subject to review by the Tax Commission, by annually filing an application

with the Tax Commission stating that the facility so qualifies and containing such other information as required by the Tax Commission;

2. "Facility" and "facilities" means and includes the land, buildings, structures, improvements, machinery, fixtures, equipment and other personal property used directly and exclusively in the manufacturing process; and

3. "Research and development" means activities directly related to and conducted for the purpose of discovering, enhancing, increasing or improving future or existing products or processes or productivity.

C. The following provisions shall apply:

1. A manufacturing concern shall be entitled to the exemption herein provided for each new manufacturing facility constructed, each existing manufacturing facility acquired and the expansion of existing manufacturing facilities on the same site, as such terms are defined by Section 6B of Article X of the Oklahoma Constitution and by this section;

2. Except as otherwise provided in paragraph 5 of this subsection, no manufacturing concern shall receive more than one five-year exemption for any one manufacturing facility unless the expansion which qualifies the manufacturing facility for an additional five-year exemption meets the requirements of paragraph 4 of this subsection and the employment level established for any previous exemption is maintained;

3. Any exemption as to the expansion of an existing manufacturing facility shall be limited to the increase in ad valorem taxes directly attributable to the expansion;

4. Except as provided in paragraphs 5 and 6 of this subsection, all initial applications for any exemption for a new, acquired or expanded manufacturing facility shall be granted only if:

a. there is a net increase in annualized payroll of at least Two Hundred Fifty Thousand Dollars ($250,000.00) if the facility is located in a county with a population of fewer than seventy-five (75,000), according to the most recent federal decennial census, while maintaining or increasing payroll in subsequent years, or at least One Million Dollars ($1,000,000.00) if the facility is located in a county with a population of seventy-five thousand (75,000) or more, according to the most recent federal decennial census, while maintaining or increasing payroll in subsequent years; provided the payroll requirement of this subparagraph shall be waived for claims for exemptions, including claims previously denied or on appeal on March 3, 2010, for all initial applications for exemption filed on or after January 1, 2004, and on or before March 31, 2009, and all subsequent annual exemption applications filed related to the initial application for exemption, for an applicant, if the facility has been located in Oklahoma for at least fifteen (15) years engaged in marine engine manufacturing as defined under U.S. Industry Number 333618 of the NAICS Manual, latest revision, and has maintained an average employment of five hundred (500) or more full-time-equivalent employees over a ten-year period. Any applicant that qualifies for the payroll requirement waiver as outlined in the previous sentence and subsequently closes its Oklahoma manufacturing plant prior to January 1, 2012, may be disqualified for exemption and subject to recapture.

The Tax Commission shall verify payroll information through the Oklahoma Employment

Security Commission by using reports from the Oklahoma Employment Security Commission for the calendar year immediately preceding the year for which initial application is made for base-line payroll, which must be maintained or increased for each subsequent year; provided, a manufacturing facility shall have the option of excluding from its payroll, for purposes of this section, payments to sole proprietors, members of a partnership, members of a limited liability company who own at least ten percent (10%) of the capital of the limited liability company or stockholder-employees of a corporation who own at least ten percent (10%) of the stock in the corporation. A manufacturing facility electing this option shall indicate such election upon its application for an exemption under this section. Any manufacturing facility electing this option shall submit such information as the Tax Commission may require in order to verify payroll information. Payroll information submitted pursuant to the provisions of this paragraph shall be submitted to the Tax Commission and shall be subject to the provisions of Section 205 of this title, and

b. the facility offers, or will offer within one hundred eighty (180) days of the date of employment, a basic health benefits plan to the full-time-equivalent employees of the facility, which is determined by the Department of Commerce to consist of the elements specified in subparagraph b of paragraph 1 of subsection A of Section 3603 of this title or elements substantially equivalent thereto.

For purposes of this section, calculation of the amount of increased payroll shall be measured from the start of initial construction or expansion to the completion of such construction or expansion or for three (3) years from the start of initial construction or expansion, whichever occurs first. The amount of increased payroll shall include payroll for full-time-equivalent employees in this state who are employed by an entity other than the facility which has previously or is currently qualified to receive an exemption pursuant to the provisions of this section and who are leased or otherwise provided to the facility, if such employment did not exist in this state prior to the start of initial construction or expansion of the facility. The manufacturing concern shall submit an affidavit to the Tax Commission, signed by an officer, stating that the construction, acquisition or expansion of the facility will result in a net increase in the annualized payroll as required by this paragraph and that full-time-equivalent employees of the facility are or will be offered a basic health benefits plan as required by this paragraph. If, after the completion of such construction or expansion or after three (3) years from the start of initial construction or expansion, whichever occurs first, the construction, acquisition or expansion has not resulted in a net increase in the amount of annualized payroll, if required, or any other qualification specified in this paragraph has not been met, the manufacturing concern shall pay an amount equal to the amount of any exemption granted, including penalties and interest thereon, to the Tax Commission for deposit to the Ad Valorem Reimbursement Fund;

5. If a facility fails to meet the payroll requirement of subparagraph a of paragraph 4 of this subsection, the payroll requirement shall be waived for claims for exemptions, including claims previously denied or on appeal on June 1, 2009, for all initial applications for exemption filed on or after January 1, 2004, and on or before March 31, 2009, and all subsequent annual exemption applications filed related to such initial application for exemption, for an applicant, if the facility:

a. has been located for at least five (5) years as of March 31, 2009, in a county in Oklahoma with a population of six hundred thousand (600,000) or more;

b. is owned by an applicant that has been engaged in manufacturing as defined under U.S. Industry Numbers 323110, 323111, 323121 and 323122 of the NAICS Manual, latest revision;

c. is owned by an applicant that maintains a workforce of at least three hundred (300) employees on June 1, 2009;

d. is owned by an applicant that has filed multiple applications for exemption pursuant to this section; and

e. is owned by an applicant that operates at least one facility in this state of a least seven hundred thirty thousand (730,000) square feet on June 1, 2009.

In the event that any applicant obtaining a waiver of the payroll requirement pursuant to this paragraph ceases to operate all of its facilities in this state on or before a date that is four years after any initial application for an exemption is filed by such applicant, all sums of property taxes exempted under this paragraph through a waiver of the payroll requirement that relate to such application shall become due and payable as if such sums were assessed in the year in which the applicant ceases to operate all of its facilities in the state.

6. Any new, acquired or expanded automotive final assembly manufacturing facility which does not meet the requirements of paragraph 4 of this subsection shall be granted an exemption only if all other requirements of this section are met and only if the investment cost of the construction, acquisition or expansion of the manufacturing facility is Three Hundred Million Dollars ($300,000,000.00) or more and the manufacturing facility retains an average employment of one thousand seven hundred fifty (1,750) or more full-time-equivalent employees in the year in which the exemption is initially granted and in each of the four (4) subsequent years only if an average employment of one thousand seven hundred fifty (1,750) or more full-time-equivalent employees is maintained in the subsequent year. Any property installed to replace property damaged by the tornado or natural disaster that occurred May 8, 2003, may continue to receive the exemption provided in this paragraph for the full five-year period based on the value of the previously qualifying assets as of January 1, 2003. The exemption shall continue in effect as long as all other qualifications in this paragraph are met. If the average employment of one thousand seven hundred fifty (1,750) or more full-time-equivalent employees is reduced as a result of temporary layoffs because of a tornado or natural disaster on May 8, 2003, then the average employment requirement shall be waived for year 2003 of the exemption period. Calculation of the number of employees shall be made in the same manner as required under Section 2357.4 of this title for an investment tax credit. As used in this paragraph, "expand" and "expansion" shall mean and include any increase to the size or scope of a facility as well as any renovation, restoration, replacement or remodeling of a facility which permits the manufacturing of a new or redesigned product;

7. Any new, acquired or expanded computer data processing, data preparation, or information processing services provider classified in Industrial Group Number 7374 of the SIC Manual, latest revision, and U.S. Industry Number 514210 of the North American Industrial Classification System (NAICS) Manual, latest revision, may apply for exemptions under this section for each year in which new, acquired, or expanded capital improvements to the facility are made if:

a. there is a net increase in annualized payroll of the applicant at any facility or facilities of the applicant in this state of at least Two Hundred Fifty Thousand Dollars ($250,000.00), which is attributable

to the capital improvements, or a net increase of Seven Million Dollars ($7,000,000.00) or more in capital improvements, while maintaining or increasing payroll at the facility or facilities in this state which are included in the application, and

b. the facility offers, or will offer within one hundred eighty (180) days of the date of employment of new employees attributable to the capital improvements, a basic health benefits plan to the full-time-equivalent employees of the facility, which is determined by the Department of Commerce to consist of the elements specified in subparagraph b of paragraph 1 of subsection A of Section 3603 of this title or elements substantially equivalent thereto; and

8. An entity engaged in electric power generation by means of wind, as described by the North American Industry Classification System, No. 221119, which does not meet the requirements of paragraph 4 of this subsection shall be granted an exemption only if all other requirements of this section are met and only if there is a net increase in annualized payroll at the facility of at least Two Hundred Fifty Thousand Dollars ($250,000.00) or a net increase of Two Million Dollars ($2,000,000.00) or more in capital improvements while maintaining or increasing payroll.

9. An entity which has been granted an exemption for a time period which included calendar year 2009 but which did not meet the base-line payroll requirements of subparagraph a of paragraph 4 of this subsection during calendar year 2009, shall be allowed an exemption, to begin on January 1 of the first calendar year after the effective date of this act, for the number of years, including calendar year 2009, remaining in the entity's five-year exemption period, provided such entity attains or increases payroll at or above the base-line payroll established for the exemption which was in force during calendar year 2009.

D. 1. Except as provided in paragraph 2 of this subsection, the five-year period of exemption from ad valorem taxes for any qualifying manufacturing facility property shall begin on January 1 following the initial qualifying use of the property in the manufacturing process.

2. The five-year period of exemption from ad valorem taxes for any qualifying manufacturing facility, as defined in subparagraph c of paragraph 1 of subsection B of this section which is located within a tax incentive district created pursuant to the Local Development Act by a county having a population of a least five hundred thousand (500,000), according to the most recent federal decennial census, shall begin on January 1 following the expiration or termination of the ad valorem exemption, abatement, or other incentive provided through the tax incentive district.

E. Any person, firm or corporation claiming the exemption herein provided for shall file each year for which exemption is claimed, an application therefor with the county assessor of the county in which the new, expanded or acquired facility is located. The application shall be on a form or forms prescribed by the Tax Commission, and shall be filed on or before March 15, except as provided in Section 2902.1 of this title, of each year in which the facility desires to take the exemption or within thirty (30) days from and after receipt by such person, firm or corporation of notice of valuation increase, whichever is later. In a case where completion of the facility or facilities will occur after January 1 of a given year, a facility may apply to claim the ad valorem tax exemption for that year. If such facility is found to be qualified for exemption, the ad valorem tax exemption provided

for herein shall be granted for that entire year and shall apply to the ad valorem valuation as of January 1 of that given year. For applicants which qualify under the provisions of subparagraph b of paragraph 1 of subsection B of this section, the application shall include a copy of the affidavit and any other information required to be filed with the Tax Commission.

F. The application shall be examined by the county assessor and approved or rejected in the same manner as provided by law for approval or rejection of claims for homestead exemptions. The taxpayer shall have the same right of review by and appeal from the county board of equalization, in the same manner and subject to the same requirements as provided by law for review and appeals concerning homestead exemption claims. Approved applications shall be filed by the county assessor with the Tax Commission no later than June 15, except as provided in Section 2902.1 of this title, of the year in which the facility desires to take the exemption. Incomplete applications and applications filed after June 15 will be declared null and void by the Tax Commission. In the event that a taxpayer qualified to receive an exemption pursuant to the provisions of this section shall make payment of ad valorem taxes in excess of the amount due, the county treasurer shall have the authority to credit the taxpayer's real or personal property tax overpayment against current taxes due. The county treasurer may establish a schedule of up to five (5) years of credit to resolve the overpayment.

G. Nothing herein shall in any manner affect, alter or impair any law relating to the assessment of property, and all property, real or personal, which may be entitled to exemption hereunder shall be valued and assessed as is other like property and as provided by law. The valuation and assessment of property for which an exemption is granted hereunder shall be performed by the Tax Commission.

H. The Tax Commission shall have the authority and duty to prescribe forms and to promulgate rules as may be necessary to carry out and administer the terms and provisions of this section.

Laws 1988, c. 162, § 102, eff. Jan. 1, 1992; Laws 1989, c. 221, § 2, eff. Jan. 1, 1992; Laws 1992, c. 396, § 2, emerg. eff. June 11, 1992; Laws 1993, c. 68, § 1, emerg. eff. April 14, 1993; Laws 1993, c. 273, § 2, emerg. eff. May 27, 1993; Laws 1994, c. 278, § 32, eff. Sept. 1, 1994; Laws 1995, c. 337, § 10, emerg. eff. June 9, 1995; Laws 1997, c. 190, § 5, eff. July 1, 1997; Laws 1998, c. 301, § 15, eff. Nov. 1, 1998; Laws 1999, c. 134, § 1, emerg. eff. April 28, 1999; Laws 1999, c. 181, § 1, emerg. eff. May 21, 1999; Laws 1999, c. 363, § 1, eff. Jan. 1, 2000; Laws 2000, c. 3, § 3, emerg. eff. March 2, 2000; Laws 2000, c. 339, § 20, emerg. eff. June 6, 2000; Laws 2001, c. 5, § 45, emerg. eff. March 21, 2001; Laws 2001, c. 118, § 1, emerg. eff. April 23, 2001, Laws 2001, c. 358, § 22, eff. July 1, 2001; Laws 2002, c. 232, § 1, eff. Nov. 1, 2002; Laws 2002, c. 476, § 6, emerg. eff. June 6, 2002; Laws 2003, c. 3, § 72, emerg. eff. March 19, 2003; Laws 2003, c. 458, § 1, emerg. eff. June 6, 2003; Laws 2004, c. 10, § 1, emerg. eff. March 15, 2004; Laws 2004, c. 447, § 11, emerg. eff. June 4, 2004; Laws 2005, c. 1, § 116, emerg. eff. March 15, 2005; Laws 2005, c. 479, § 22, eff. July 1, 2005; Laws 2006, c. 16, § 72, emerg.eff. March 29, 2006; Laws 2006, c. 281, § 30, emerg. eff. June 7, 2006; Laws 2007, c. 352, § 1, eff. Nov. 1, 2007; Laws 2008, c. 440, § 12; Laws 2009, c. 2, § 28, emerg. eff. March 12, 2009; Laws 2009 , c. 426, § 13, emerg. eff. June 1, 2009; Laws 2010, c. 2, § 68, emerg. eff. March 3, 2010; Laws 2011, c. 383, § 1, eff. Jan. 1, 2012.

Section 1 of Laws 2000, c. 219, amending this section, was repealed by Laws 2001, c. 5, § 46.
Section 1 of Laws 2002, c. 188, amending this section, was repealed by Laws 2002, c. 299, § 17 and Laws 2002, c. 476, § 8.
Section 15 of Laws 2002, c. 299, amending this section, was repealed by Laws 2003, c. 3, § 73.
Section 8 of Laws 2003, c. 374, amending this section, was repealed by Laws 2004, c. 5, § 80.
Section 79 of Laws 2004, c. 5, amending this section, was repealed by Laws 2004, c. 317, § 3 and Laws 2004, c. 447, § 22.
Section 2 of Laws 2004, c. 317, amending this section, was repealed by Laws 2005, c. 1, § 117.
Section 1 of Laws 2005, c. 286, amending this section, was repealed by Laws 2006, c. 16, § 73.
Section 2 of Laws 2008, c. 406, amending this section, was repealed by Laws 2009, c. 2, § 29.
Section 2 of Laws 2009, c. 387, amending this section, was repealed by Laws 2010, c. 2, § 69.

68 O.S. 2011, § 2902.1. Requirements for applications under subsection C of Section 2902

In order to administer subsection C of Section 2902 of this title, the following dates and activities shall apply:

1. Any person, firm or corporation claiming the exemption herein provided pursuant to subsection C of Section 2902 of this title shall file, each year for which the exemption is claimed, an application therefor with the county assessor of the county in which the new, expanded or acquired facility is located. Such application shall be on a form or forms prescribed by the Oklahoma Tax Commission and shall be filed before July 1, 1993; and, thereafter subsequent years of application for the exemption shall be filed on or before March 15 of the calendar year in which the facility desires to take the exemption.

Provided, for those person, firms or corporations qualifying pursuant to subsection C of Section 2902 of this title, the exemption from ad valorem taxes shall continue in effect for the four (4) following years upon application as long as all requirements in subsection C of Section 2902 of this title are met; and

2. Such application shall be examined by the county assessor and approved or rejected by the county assessor in the same manner as provided by law for approval or rejection of claims for homestead exemptions. Any applicants rejected by the county assessor whose applications were received before July 1, 1993, may protest any rejection to the county equalization board which shall conduct hearings to protest in the manner prescribed pursuant to Title 68 of the Oklahoma Statutes. In the event the county equalization board has adjourned and so is unable to conduct a review of the county assessor's rejection in tax year 1993, the board shall hear the protest in 1994. Provided, applicants must appeal within thirty (30) days of rejection. The applicant shall not be required to pay the tax until appeal is heard by the county equalization board. In the event payment is determined to be due by the county equalization board, the company shall pay said tax, but no interest or penalty shall be assessed or due. Approved applications shall be filed by the county assessor with the Tax Commission no later than August 1, 1993. Incomplete applications and applications filed after such date will be declared null and void by the Tax Commission.

Laws 1993, c. 273, § 3, emerg. eff. May 27, 1993; Laws 2004, c. 447, § 12, emerg. eff. June 4, 2004.

68 O.S. 2011, § 2902.2. Intangible personal property tax exemption – Application – Affidavit

Any person, firm, or corporation claiming the exemption provided in Section 6A of Article X of the Oklahoma Constitution, relating to property moving through the state in interstate commerce, shall file an application with the county assessor for each year for which the exemption is claimed. The application shall be on a form prescribed by the Oklahoma Tax Commission and shall be filed during the year in which the tax is due, on or before March 15 or within thirty (30) days from and after receipt by the taxpayer of a notice of valuation increase, whichever is later. Claims filed for previous years shall be declared null and void. Eligibility for the exemption shall be established by annually filing an affidavit with the county assessor stating that the property qualifies for exemption pursuant to the provisions of Section 6A of Article X of the Oklahoma Constitution, relating to property moving through the state in interstate commerce, and such other information as may be required by the county assessor.

Each application for such an exemption shall be examined by the county assessor in the same manner as applications for homestead exemptions are examined pursuant to Section 2893 of this title. Further, the applications shall be reviewed by the county board of equalization in the same manner as homestead exemption applications are reviewed pursuant to Section 2894 of this title and applicants shall have the same rights to review and appeal as provided in Section 2895 of this title.

Laws 2000, c. 10, § 1, emerg. eff. March 29, 2000; Laws 2000, c. 314, § 24, eff. July 1, 2000; Laws 2002, c. 503, § 5, emerg. eff. June 7, 2002; Laws 2007, c. 346, § 5, eff. Jan. 1, 2008.

68 O.S. 2011, § 2902.3. Qualified aircraft manufacturers – Reimbursement of certain ad valorem taxes paid – Application – Agreement – Aircraft Manufacturer Payment Fund – False or fraudulent application, claim, etc. – Penalties

A. As used in this section:

1. "Qualified aircraft manufacturer" means a corporation:
   - a. primarily engaged in the manufacture or repair of aircraft components and replacement parts,
   - b. which is headquartered in this state and the primary facilities of which are located in this state,
   - c. which, as of July 1, 2005, has wages in this state totaling at least Eighty Million Dollars ($80,000,000.00) for the preceding twelve-month period, and
   - d. which experienced a decline in annualized wages as a result of the terrorist attacks on the United States on September 11, 2001, and as a result of such decline, had an application for a tax exemption pursuant to the provisions of Section 2902 of Title 68 of the Oklahoma Statutes denied or rejected by the Oklahoma Tax Commission or a county assessor for one (1) or more years beginning after such terrorist attacks and prior to July 1, 2005; and
2. "Tax Commission" or "Commission" means the Oklahoma Tax

Commission.

B. A qualified aircraft manufacturer shall be eligible to enter into an agreement with the Tax Commission for a period not to exceed five (5) years. The agreement shall provide for the following:

1. For each year of the term of the agreement, the qualified aircraft manufacturer shall agree to:

a. maintain Oklahoma wages during the period of the agreement in an amount not less than one hundred percent (100%) of the manufacturer's wages for the twelve (12) months preceding July 1, 2005,

b. maintain or increase its investment, based on original cost, in real and personal property in this state in an amount not less than one hundred percent (100%) of the manufacturer's level of investment, based on original cost, as of July 1, 2005, and

c. meet all other qualifications specified in this section and provide documentation of such to the Tax Commission; and

2. The Tax Commission shall agree to make payments to the qualified aircraft manufacturer in the amount of ad valorem taxes actually paid by the manufacturer in any year following the terrorist attacks of September 11, 2001, but which would have been exempt from ad valorem taxes pursuant to the provisions of Section 2902 of Title 68 of the Oklahoma Statutes if the manufacturer had not experienced a decline in annualized wages as a result of such terrorist attacks. Payments to a manufacturer shall not exceed the amount of such taxes actually paid by the manufacturer prior to the date of the payment, nor shall payments to a single manufacturer exceed a total of Two Million Five Hundred Thousand Dollars ($2,500,000.00) over the five-year period of the agreement or a total of Five Hundred Thousand Dollars ($500,000.00) in any single fiscal year. If such amount is insufficient to reimburse the manufacturer for ad valorem taxes actually paid by the manufacturer in any year following the terrorist attacks of September 11, 2001, but which would have been exempt from ad valorem taxes pursuant to the provisions of Section 2902 of Title 68 of the Oklahoma Statutes if the manufacturer had not experienced a decline in annualized wages as a result of such terrorist attacks, any amount not reimbursed shall carry forward and may be paid in a subsequent fiscal year subject to the limitations of this section; provided, in no event shall payments be made after the expiration of the agreement.

C. A qualified aircraft manufacturer shall make an initial application to the Tax Commission to enter into an agreement pursuant to the provisions of this section not later than September 1, 2005, and upon approval, shall submit a claim for payment annually thereafter for the remainder of the five-year period of the agreement on a date specified by the Tax Commission. Such application and claim shall be on a form prescribed by the Tax Commission and shall contain such information as may be necessary for the Tax Commission to determine if the qualifications and other requirements of this section have been met. The determination shall be made upon application of the manufacturer and annually thereafter as a condition of receiving a payment pursuant to the provisions of this section. Prior to approving a claim for payment, the Tax Commission shall verify the information contained in the claim and shall verify that all requirements of this section have been met as a condition of making the payment.

D. If the qualified aircraft manufacturer does not meet the terms of the

agreement and all provisions of this section, payments shall cease and shall not be resumed, and the agreement shall expire and be void.

E. A qualified aircraft manufacturer that has qualified pursuant to this section may receive payments only in accordance with the provisions under which it initially applied and was approved.

F. As soon as practicable after verification of the eligibility of the qualified aircraft manufacturer as required by this section, the Tax Commission shall issue a warrant to the manufacturer.

G. There is hereby created within the State Treasury a special fund for the Tax Commission to be designated the "Aircraft Manufacturer Payment Fund". The Tax Commission is hereby authorized and directed to withhold a portion of the taxes levied and collected pursuant to Sections 1354 and 2355 of Title 68 of the Oklahoma Statutes which would otherwise be apportioned to the General Revenue Fund for deposit into the fund. The amount deposited shall equal the sum of an amount required for making payments, as determined pursuant to the provisions of this section. All of the amounts deposited in such fund shall be used and expended by the Tax Commission solely for the purposes and in the amounts authorized by this section. The liability of the State of Oklahoma to make the investment payments under this section shall be limited to the balance contained in the fund created by this subsection.

H. The Tax Commission may promulgate rules necessary to implement its duties and responsibilities under the provisions of this section.

I. Any person making an application, claim for payment or any report, return, statement or other instrument or providing any other information pursuant to the provisions of this section who willfully makes a false or fraudulent application, claim, report, return, statement, invoice or other instrument or who willfully provides any false or fraudulent information, or any person who willfully aids or abets another in making such false or fraudulent application, claim, report, return, statement, invoice or other instrument or who willfully aids or abets another in providing any false or fraudulent information, upon conviction, shall be guilty of a felony punishable by the imposition of a fine not less than One Thousand Dollars ($1,000.00) and not more than Fifty Thousand Dollars ($50,000.00) or imprisonment in the Sate Penitentiary for not less than two (2) years and not more than five (5) years, or by both such fine and imprisonment. Any person convicted of a violation of this section shall be liable for the repayment of all investment payments which were paid to the manufacturer. Interest shall be due on such payments at the rate of ten percent (10%) per annum.

Laws 2005, c. 461, § 1, eff. July 1, 2005.

68 O.S. 2011, § 2902.4. Manufacturers of pulp, paper, tissue and paper board – Ad valorem exemption.

Pursuant to Section 6B of Article X of the Oklahoma Constitution, effective for ad valorem exemptions for qualifying manufacturing concerns beginning January 1, 2007, a facility engaged in pulp, paper, tissue and paper board manufacturing, as described by the

2002 North American Industry Classification System, No. 3221, shall be granted an ad valorem exemption only if one of the following requirements is met:

1. An investment of Two Million Dollars ($2,000,000.00) or more in capital improvements at the facility while maintaining an average weekly wage per employee that is at least one hundred fifty percent (150%) of the Oklahoma average weekly wage as published by the Oklahoma Employment Security Commission in the Quarterly Census of Employment and Wages. The last four quarters available and published by the Oklahoma Employment Security Commission shall be used to calculate the Oklahoma average weekly wage; or

2. An investment of Five Million Dollars ($5,000,000.00) or more in capital improvements at the facility in the initial year of the exemption with an investment of at least Five Million Dollars ($5,000,000.00) in each of the four (4) years following the initial year for which the exemption was granted.

Laws 2006, 2nd Ex. Sess., c. 44, § 12, eff. Jan. 1, 2007.

68 O.S. 2011, § 2903. Rural water or sewer district – Exemption from ad valorem and other taxes.

All property, both real and personal, of any rural water or sewer district, as defined in the "Rural Water and Sewer Districts Act" contained in Chapter 266, Oklahoma Session Laws 1963, as amended (Chapter 18, Title 82, O.S. Supp. 1969), and created and organized for the purposes therein described, but which districts are incorporated as nonprofit corporations under the provisions of Chapter 13, Oklahoma Session Laws 1968 (Chapter 19, Title 18, O.S. Supp. 1969), shall be exempt from all ad valorem taxation. The motor vehicles or other vehicles of any such district shall be registered and licensed each year for a license fee of One Dollar ($1.00), and said districts shall be exempt from sales and use taxes.

Laws 1988, c. 162, § 103, eff. Jan. 1, 1992.

68 O.S. 2011, § 2904. Definitions.

The following words when used in Sections 104 through 111 of this act[1] shall have the following meanings, unless otherwise qualified by the context:

1. "Claimant" means a person who has filed a claim pursuant to Section 106 of this act.[2]

2. "Disabled person" means a person unable to engage in any substantial gainful activity by reason of a medically determined physical or mental impairment which can be expected to last for a continuous period of twelve (12) months or more. Proof of disability may be established by certification by an agency of state government, an insurance company, or as may be required by the Oklahoma Tax Commission. Eligibility to receive disability benefits under the Federal Social Security Act[3] shall constitute proof of disability, for purposes of said sections.

3. "Gross household income" means the gross amount of income of every type,

regardless of the source, received by all persons occupying the same household, whether such income was taxable or nontaxable for federal or state income tax purposes, including pensions, annuities, federal social security, unemployment payments, veterans' disability compensation, public assistance payments, alimony, support money, workers' compensation, loss-of-time insurance payments, capital gains and any other type of income received; and excluding gifts.

4. "Head of household" means a person who as owner or joint owner maintains a home and furnishes his own support for said home, furnishings and other material necessities.

5. "Household" means any house, dwelling or other type of living quarters, and the real property thereof, occupied by the owner or joint owners as a residence, subject to ad valorem taxation.

6. "Property taxes" means the ad valorem taxes on the household actually paid by the head of the household for the preceding calendar year.

Laws 1988, c. 162, § 104, eff. Jan. 1, 1992.

[1]Title 68, §§ 2904 to 2911.
[2]Title 68, § 2906.
[3]42 U.S.C.A. § 301 et seq.

68 O.S. 2011, § 2905. Persons 65 years of age or older or totally disabled person – Application and administration of Sections 2904 to 2911.

The provisions of Sections 2904 through 2911 of this title shall apply only to persons sixty-five (65) years of age or older or to any totally disabled person, who is head of a household, was a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income does not exceed the amount of Twelve Thousand Dollars ($12,000.00) for any calendar year. The provisions of these sections shall be administered by the Oklahoma Tax Commission, which shall devise and furnish appropriate forms for claims, reports of household income, proof of property taxes paid, and such other forms as may be deemed necessary to support claims made pursuant to said sections.

Laws 1988, c. 162, § 105, eff. Jan. 1, 1992; Laws 1996, c. 323, § 3, eff. Jan. 1, 1997.

68 O.S. 2011, § 2906. Persons 65 years of age or older or totally disabled person – Filing of claim.

Any person sixty-five (65) years of age or older or any totally disabled person, who is the head of a household, a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income for such year does not exceed

Twelve Thousand Dollars ($12,000.00) may file a claim for property tax relief on the amount of property taxes paid on the household occupied by such person during the preceding calendar year. Each head of household shall be allowed to file only one claim per year.

Laws 1988, c. 162, § 106, eff. Jan. 1, 1992; Laws 1996, c. 323, § 4, eff. Jan. 1, 1997.

68 O.S. 2011, § 2907. Persons 65 years of age or older or totally disabled person – Amount of claim – Right to file claim.

A. The amount of any claim filed pursuant to Section 108 of this act[1] shall be for the amount of the property taxes paid by the claimant for the preceding calendar year which exceeds one percent (1%) of the household income, but no claim for property tax relief shall exceed Two Hundred Dollars ($200.00).

B. The right to file a claim and to receive property tax relief under the provisions of this act shall be personal to the claimant and shall not survive his death, except that a surviving spouse of the claimant may receive benefits hereunder upon the timely filing of a claim.

Laws 1988, c. 162, § 107, eff. Jan. 1, 1992.

[1]Title 68, § 2908.

68 O.S. 2011, § 2908. Persons 65 years of age or older or totally disabled person – Time for filing claims – Income tax credit.

All claims for relief in respect to property taxes authorized by Sections 104 through 111 of this act[1] shall be received by and in the possession of the Oklahoma Tax Commission on or before June 30, 1992, for property taxes paid for the year 1991, and on or before June 30 each year thereafter for property taxes paid for the preceding calendar year. Claimants shall be allowed a direct credit against income taxes owed by such claimant to the State of Oklahoma for the amount of his claim, in which case such claim shall be filed with claimant's income tax return.

Laws 1988, c. 162, § 108, eff. Jan. 1, 1992.

[1]Title 68, § 2904 to 2911.

68 O.S. 2011, § 2909. Persons 65 years of age or older or totally disabled person – Proof supporting claim – Forms.

Every person filing a claim under Sections 104 through 111 of this act[1] shall furnish the Oklahoma Tax Commission information and proof of age, household members, disability, amount of property taxes paid, changes, if any, of households, amount of gross

income of household, and such other information as the Oklahoma Tax Commission may require. Claims and supporting proof must be on forms prescribed by the Oklahoma Tax Commission.

Laws 1988, c. 162, § 109, eff. Jan. 1, 1992.

[1]Title 68, § 2904 to 2911.

68 O.S. 2011, § 2910. Persons 65 years of age or older or totally disabled person – Audit of claims – Hearing.

A. The Oklahoma Tax Commission shall, within a reasonable time after receipt of a claim, audit said claim for correctness and payment. If the Oklahoma Tax Commission determines the amount of a claim to be incorrect or excessive, or the supporting proof to be inadequate, or that the claim should be disallowed for any other reason, it shall notify the claimant by mail of the correct amount, if any, for which the claim can be allowed or the finding and reasons for disallowance of the claim. The claimant may, within thirty (30) days after the date the notice is mailed by the Oklahoma Tax Commission, submit further or additional proof in support of his claim or request an oral hearing before the Oklahoma Tax Commission.

B. Upon request for a hearing, the Oklahoma Tax Commission shall notify claimant in writing of the date, place and time of the hearing. The hearing date shall not be less than ten (10) days from the date of mailing the written hearing notice to the claimant. Upon examination of the claimant's additional proof or after the oral hearing, the Oklahoma Tax Commission shall enter an order in accordance with its findings. The order of the Oklahoma Tax Commission shall be final.

Laws 1988, c. 162, § 110, eff. Jan. 1, 1992.

68 O.S. 2011, § 2911. Persons 65 years of age or older or totally disabled person – Direct income tax credit – Payment of claims.

Claims for property tax relief filed under Sections 104 through 111 of this act[1] shall be allowed as a direct tax credit on the taxpayer's individual income tax return filed for the calendar year 1991 and each year thereafter. In all cases where claimants have no income tax liability or where the property tax relief authorized by this act[2] exceeds the claimant's income tax liability, such claim, or any balance thereof, shall be paid out in the same manner and out of the same fund as refunds of income taxes are paid and so much of said fund as is necessary for such purposes is hereby appropriated.

Laws 1988, c. 162, § 111, eff. Jan. 1, 1992.

[1]Title 68, § 2904 to 2911.
[2]Title 68, § 2801 et seq.

68 O.S. 2011, § 2912. Taxes on real estate as lien.

As between grantor and grantee of any land where there is no express agreement as to who shall pay the taxes that may be assessed thereon, taxes on any real estate shall become a lien on such real estate on October 1 of each year, and if such real estate is conveyed after said date the grantor shall pay such taxes, and if conveyed on or prior to October 1st of such year the grantee shall pay such taxes.

Laws 1988, c. 162, § 112, eff. Jan. 1, 1992.

68 O.S. 2011, § 2913. Due date of ad valorem taxes – Penalty on delinquent taxes – Collection of taxes.

A. All taxes levied upon an ad valorem basis for each fiscal year shall become due and payable on the first day of November. Except for mortgage servicers, the exclusive method for payment shall be as follows:

1. Unless one-half (1/2) of the taxes so levied has been paid before the first day of January, the entire tax levy for such fiscal year shall become delinquent on that date.

2. If the first half of the taxes levied upon an ad valorem basis for any such fiscal year has been paid before the first day of January, the second half shall be paid before the first day of April thereafter and if not paid shall become delinquent on that date.

In no event may payment be made in more than two equal installments subject to the provisions of the payment schedule specified in this subsection.

B. Mortgage servicers, as defined in 24 C.F.R., part 3500.17, shall pay all accounts which they are servicing in one annual payment before the first day of January or the entire tax levy for such fiscal year shall become delinquent on that date.

C. If the total tax owed is Twenty-five Dollars ($25.00) or less, then the total amount must be paid before January 1. If the total tax is not paid before January 1, the unpaid balance owing shall become delinquent on the first day of January and shall be subject to delinquent charges as provided for in this section.

D. All delinquent taxes shall bear interest at the rate of one and one-half percent (1 1/2%) per month or major fraction thereof until paid. In no event shall such interest exceed a sum equal to the unpaid principal amount of tax, and when such interest has accumulated to a sum equivalent to one hundred percent (100%) of the unpaid tax the further accumulation of interest shall cease.

E. In addition to any other penalties prescribed by law, delinquent taxes shall be subject to a late payment penalty of five percent (5%) per month or a major fraction thereof until paid. The penalty assessed herein shall only apply to delinquent taxes that are due on property located in a dependent school district in a county with a population of less than seventy-five thousand (75,000) according to the most recent Federal Decennial Census and held by a nonindividual taxpayer when the tax has been paid delinquent for two (2) or more separate and consecutive years and the fair cash value of the property exceeds Five Hundred Thousand Dollars ($500,000.00).

F. The county treasurer shall stamp the date of receipt on each letter received containing funds for payment of taxes and no interest shall be added or charged after the

receipt of such letter or the amount due. It shall be the duty of every person subject to taxation according to the law to attend the county treasurer's office and pay his or her taxes. If any person neglects to pay his or her taxes until after they have become delinquent, the county treasurer is directed and required to collect the delinquent tax as provided for by law. The first half of taxes payable pursuant to the provisions of this section shall not become delinquent until thirty (30) days after the tax rolls have become completed and filed by the county assessor with the county treasurer.

G. The county treasurer may waive penalties or interest in any case where it is shown to the county treasurer that such penalties or interest were incurred through no fault of the taxpayer. Each waiver of penalties or interest shall be audited by the Office of the State Auditor and Inspector each year during the annual audit of the county offices.

Laws 1988, c. 162, § 113, eff. Jan. 1, 1992; Laws 1991, c. 47, § 3, eff. Jan. 1, 1992; Laws 1996, c. 94, § 1, eff. Nov. 1, 1996; Laws 1998, c. 287, § 1, emerg. eff. May 27, 1998; Laws 2006, c. 77, § 4, eff. July 1, 2006; Laws 2008, c. 436, § 6, eff. Jan. 1, 2009.

68 O.S. 2011, § 2914. County treasurer – Collection of taxes.

The county treasurer of each county upon receipt of the tax rolls shall proceed with the collection of the taxes as therein extended, issuing, in triplicate, receipts upon all collections, delivering the original to the taxpayer and filing the triplicate with the county clerk. Such receipts shall be, in manner and form, the same as the tax rolls, and shall have endorsed thereon in red ink the amount of delinquent taxes levied against the property.

Laws 1988, c. 162, § 114, eff. Jan. 1, 1992.

68 O.S. 2011, § 2915. Duty to pay taxes – Statement of taxes due.

A. It shall be the duty of every person subject to taxation under the Ad Valorem Tax Code, Section 2801 et seq. of this title, to attend the treasurer's office and pay taxes, and if any person neglects to attend and pay taxes until after they have become delinquent, the treasurer shall collect the same in the manner provided by law. If any person owing taxes, removes from one county to another in this state, the county treasurer shall forward the tax claim to the treasurer of the county to which the person has removed, and the taxes shall be collected by the county treasurer of the latter place as other taxes and returned to the proper county, less legal charges. The county treasurer may visit, in person or by deputy, places other than the county seat for the purpose of receiving taxes. Nothing herein shall be so construed as to prevent an agent of any person subject to taxation from paying the taxes.

B. The county treasurer of each county shall, within thirty (30) days after the tax rolls have been completed and delivered to the office of the county treasurer by the county assessor, mail to each taxpayer at the taxpayer's last-known address a statement showing separately the amount of all ad valorem taxes assessed against the taxpayer's real and personal property for the current year and all delinquent taxes remaining unpaid thereon for previous years. At the county treasurer's option, in lieu of regular mailing, the

treasurer may instead send the tax statement to the taxpayer by electronic mail provided the taxpayer has submitted a written request to receive such statements by electronic mail instead of by regular mail. It is expressly provided, however, that failure of any taxpayer to receive such statement, or failure of the treasurer to so mail the same, shall not in any way extend the date by which such taxes shall be due and payable nor relieve the taxpayer of the duty and responsibility of paying same as provided by law.

C. The statement required by this section shall contain an explanation of how the ad valorem tax bill is calculated using language so that a person of common understanding would know what is intended. The statement shall also contain an explanation of the manner in which ad valorem taxes are apportioned between the county, school district or other jurisdiction levying ad valorem taxes and shall identify the apportionment of the taxes for the current year on the subject property. The State Auditor and Inspector shall promulgate rules necessary to implement the provisions of this subsection.

D. It shall be the mandatory duty of the county treasurer to request an appropriation for necessary postage and expense to defray the cost of furnishing taxpayers the statement herein provided and it shall be the mandatory duty of the board of county commissioners and the county excise board to make such appropriation.

Laws 1988, c. 162, § 115, eff. Jan. 1, 1992. Laws 1991, c. 47, § 4, eff. Jan. 1, 1992; Laws 1996, c. 323, § 5, eff. July 1, 1997; Laws 1997, c. 340, § 3, emerg. eff. June 9, 1997; Laws 2011, c. 79, § 1.

Section 12 of Laws 1997, c. 304, amending this section, was repealed by Laws 1998, c. 5, § 29.

68 O.S. 2011, § 2916. Mediums in which taxes payable – Tax receipts.

All state, county, school district, city, town, or other taxes shall be paid to the county treasurer, either in lawful currency, or by check or draft upon a bank therein stated, or by post office or express order, or at the option of the county treasurer, by a nationally recognized credit or debit card as determined acceptable by the Oklahoma Tax Commission. If payment is made by a credit or debit card, the county treasurer may add an amount equal to the amount of the service charge incurred for the acceptance of such card. County treasurers may enter into contracts for credit card processing services according to applicable county purchasing law or may enter into agreements with the State Treasurer to participate in any credit card processing agreements entered into by the State Treasurer. It shall be unlawful for any county treasurer to receive in payment of any taxes to be collected, any state, county, school district, city or town warrants. No county treasurer shall be required to execute a tax receipt for any taxes except those paid in lawful money, until the check, draft, post office or express order has been actually paid, and in case any such check, draft, post office or express order should prove to be worthless, it shall not operate as a payment of the tax for the payment of which it was given, and any tax receipt or other receipt given therefor shall be illegal and void. Further, the county treasurer has the option of requiring cash as the method of payment if the taxpayer has previously issued bad or hot checks.

Laws 1988, c. 162, § 116, eff. Jan. 1, 1992; Laws 1997, c. 144, § 3, eff. July 1, 1997; Laws 1997, c. 340, § 4, emerg. eff. June 9, 1997; Laws 2006, c. 77, § 5, eff. July 1, 2006.

68 O.S. 2011, § 2917. Form of tax receipt – Furnishing list of items and rates of tax levy.

The receipts for taxes issued by the county treasurers shall be in the form prescribed by the State Auditor and Inspector. The said county treasurer shall furnish, when requested, a printed list of the several items and rates of tax levy, by and upon which such tax is authorized to be collected.

Laws 1988, c. 162, § 117, eff. Jan. 1, 1992.

68 O.S. 2011, § 2918. Numbering tax receipts.

All tax receipts issued by the county treasurer shall be numbered and the treasurer shall not receipt for more than one (1) year's taxes on the same property in one tax receipt, but shall keep a separate and distinct receipt, issued for the taxes of each year for which the same have been levied and assessed.

Laws 1988, c. 162, § 118, eff. Jan. 1, 1992, Laws 2005, c. 47, § 1, eff. Nov. 1, 2005.

68 O.S. 2011, § 2919. County treasurer's entry upon payment of taxes.

Whenever any taxes are paid, the county treasurer shall write upon the tax roll, opposite the description of the real estate or property whereon the same were levied, the word "Paid", together with the date of such payment and the name of the person paying the same.

Laws 1988, c. 162, § 119, eff. Jan. 1, 1992.

68 O.S. 2011, § 2920. Fraudulent tax receipt a felony.

If any county treasurer in this state or his deputy, or any other person shall knowingly and willfully make, issue, and deliver any tax receipt, or duplicate tax receipt, required to be issued, by fraudulently making the tax receipt and its duplicate, or the paper purporting to be its duplicate, different from each other with the intent to defraud the State of Oklahoma or any county in said state or any person whomsoever, such county treasurer or deputy treasurer or other person shall be deemed guilty of a felony, and on conviction thereof shall be sentenced to imprisonment in the State Penitentiary for a time not less than one (1) year nor more than five (5) years.

Laws 1988, c. 162, § 120, eff. Jan. 1, 1992; Laws 1997, c. 133, § 567, eff. July 1, 1999; Laws 1999, 1st Ex. Sess., c.5, § 411, eff. July 1, 1999.

68 O.S. 2011, § 2921. County treasurer records.

The county treasurer shall keep a record in the form prescribed by the State Auditor and Inspector, and at the close of each day's business shall enter up the duplicate of each tax receipt issued by him during such day, showing the number of each receipt, date of payment, equalized value, and total tax.

Laws 1988, c. 162, § 121, eff. Jan. 1, 1992.

68 O.S. 2011, § 2922. Duplicate tax receipts – Duty of county clerk.

It shall be the duty of the county clerk on receiving any duplicate tax receipt from the county treasurer forthwith to examine the same and compare them with the abstract and list of receipts required to be filed with him and see that the taxes of the duplicate receipts correspond with the total collections for that day. If found to be correct, he shall enter in his cash book under the collections for the proper municipality the amount so reported by the county treasurer and shall be liable on his official bond to account for the same.

Laws 1988, c. 162, § 122, eff. Jan. 1, 1992.

68 O.S. 2011, § 2923. Apportionment and distribution of collections.

At the end of each calendar month the county treasurer shall apportion all collections for said month, and distribute the same among the different funds to which they belong.

Laws 1988, c. 162, § 123, eff. Jan. 1, 1992.

68 O.S. 2011, § 2924. County treasurer's monthly statement of amount apportioned – County clerk to issue warrants for payment.

The county treasurer shall at the end of each month after apportioning the collections of that month, make a statement to the county clerk of the amount apportioned each town, city and school district for all monies which are required by law to be paid to the treasurers of such towns, cities and school districts by the county treasurer, and the county clerk shall issue a warrant for the amount shown by the statement of the county treasurer, payable to the treasurer of such town, city or school district. The form of the warrant and the manner in which they shall be turned over to the various treasurers of the towns, cities, and school districts shall be prescribed by the State Auditor and Inspector.

Laws 1988, c. 162, § 124, eff. Jan. 1, 1992.

68 O.S. 2011, § 2924.1. Statement of ad valorem revenue to be deposited in Common School Fund – Transfer of monies – Conditional effect of section.

A. At the end of each month after apportioning the collections of that month, the county treasurer shall make a statement to the county clerk of the amount of ad valorem revenue collected pursuant to Section 12a of Article X of the Oklahoma Constitution which are required by law to be transferred to the State Treasurer for deposit in the Common School Fund. The county treasurer shall transfer such monies to the State Treasurer in the manner prescribed by the State Auditor and Inspector.

B. The provisions of this section shall not have the force and effect of law unless and until the voters of the State of Oklahoma approve amendments to Section 12a of Article X of the Oklahoma Constitution contained in Enrolled House Joint Resolution No. 1005 of the 1st Extraordinary Session of the 42nd Oklahoma Legislature.

Laws 1989, 1st Ex.Sess., c. 2, § 97, operative Jan. 1, 1991.

68 O.S. 2011, § 2925. Property sold at public sale or under court order – Collection of taxes, interest and costs.

Whenever personal property within the State of Oklahoma is sold at public sale or under order of a court after the first day of January of that year, it shall be the duty of the administrator, executor, referee in bankruptcy, receiver or owner making such property available for sale to pay into the county treasury of the county in which the personal property was originally taxed, the amount of any and all taxes, interest and costs due on said personal property; provided, the priority of the tax lien shall be as set forth in Sections 3102 and 3103 of this title.

Laws 1988, c. 162, § 125, eff. Jan. 1, 1992;. Laws 1992, c. 378, § 1, emerg. eff. June 9, 1992; Laws 1994, c. 63, § 1, eff. Sept. 1, 1994.

68 O.S. 2011, § 2926. Property to be sold at public sale or under court order – Notice – Assessment.

If the property described in Section 125 of this act[1] has not been assessed for taxation for such year, then it shall be the duty of the person having charge of such sale to notify the county assessor in writing that such property is about to be sold and request that he make an immediate assessment of such property for taxation. If the levy for such year has not been made, then the levy for the next year just preceding shall be taken for the levy of such year, and the taxes figured accordingly.

Laws 1988, c. 162, § 126, eff. Jan. 1, 1992.

[1]Title 68, § 2925.

68 O.S., §§ 2927, 2928. Repealed by Laws 1992, c. 378, § 3, emerg. eff. June 9,1992.

From:

Laws 1913, c. 205, pp. 457, 458, § 3,4.
Comp. St. 1921, §§ 9795, 9796.
St. 1931, §§ 12717, 12718.
68 O.S. 1961, §§ 216, 217.
Laws 1965, c. 501, § 2.
68 O.S. 1981, § 24213, 24214.
Laws 1988, c. 162, § 127.

68 O.S. 2011, § 2929. Selling personal property before taxes, interest and costs paid – Liability.

If any person or entity in this state, after their personal property, except livestock, is assessed and before the tax, interest and costs thereon is paid, shall sell the same, and not retain sufficient money to pay all taxes, interest and costs thereon, the taxes, interest and costs shall be a lien thereon, or if such property is about to be sold at auction, or about to be sold at cost, then in either such event all taxes, interest and costs thereon shall at once become due and payable, and the county treasurer shall at once issue a tax warrant for the collection thereof, and the sheriff shall forthwith collect it as in other cases; provided, the priority of the tax lien shall be as set forth in Sections 3102 and 3103 of this title. The person or entity owing such tax, interest and costs shall be civilly liable to any purchaser of such property for any tax, interest and costs owing thereon, but the property so purchased shall be liable in the hands of the purchaser for such tax, interest and costs. If the property is sold in the ordinary course of retail trade, it shall not be so liable in the hands of the purchaser.

Laws 1988, c. 162, § 129, eff. Jan. 1, 1992; Laws 1992, c. 378, § 2, emerg. eff. June 9, 1992; Laws 1994, c. 63, § 2, eff. Sept. 1, 1994.

68 O.S. 2011, § 2930. Property seized and sold by attachment, execution of chattel mortgage – Payment of taxes.

If the property of any taxpayer be so seized by attachment, execution or chattel mortgage as to take all property liable to execution, without leaving a sufficient amount of property exempt from levy and sale to pay the taxes, then the tax on the property of such taxpayer shall at once fall due and be paid from the proceeds of the sale of the attached property in preference to all other claims against it, and it is hereby made the duty of constables, deputy sheriffs, sheriffs or other officers selling property under attachment, to ascertain the amount of taxes due on any property so sold and retain from the proceeds of

such sale all taxes due, and to pay the same to the county treasurer.

Laws 1988, c. 162, § 130, eff. Jan. 1, 1992.

68 O.S. 2011, § 2931. Removal of property from county before taxes paid.

When any person is about to remove his property from the county after the same has been assessed and before the taxes thereon have been paid, without leaving sufficient remaining for the payment of the taxes thereon, the tax shall at once become due and payable, and the county treasurer shall issue a tax warrant for the collection of the same, and it shall be enforced as in other cases.

Laws 1988, c. 162, § 131, eff. Jan. 1, 1992.

68 O.S. 2011, § 2932. Duties of certain public officers concerning sales, levy of attachments or removal of property.

It shall be the duty of all town trustees, constables, deputy sheriffs, sheriffs, city and town councilmen to at once inform the county treasurer of the making of sales, levy of attachments or removal hereinbefore mentioned, and it shall be the duty of the county treasurer to proceed with the collection of the tax as hereinbefore provided, when such facts become known to him in any manner.

Laws 1988, c. 162, § 132, eff. Jan. 1, 1992.

68 O.S. 2011, § 2933. Property sold or removed from county before delivery of tax rolls – Assessment.

If, before the county assessor has delivered the tax rolls to the county treasurer property subject to taxation is sold or seized, so as to jeopardize the collection of the tax thereon, or is attempted to be removed from the county, as hereinbefore mentioned, the county assessor shall furnish the county treasurer the assessment on such property, and the county treasurer shall at once levy on the property so returned to him the percentage of tax levied in the county for the previous year, and collect the same as hereinbefore provided. If the tax rolls for the year have come into the possession of the county treasurer, then if such property be not listed therein, the county treasurer shall enter the same on the tax rolls and levy thereon the same percentage of tax that is levied in the county for the year, and the county treasurer shall then collect the taxes so levied as in other cases.

Laws 1988, c. 162, § 133, eff. Jan. 1, 1992.

68 O.S. 2011, § 2934. Reduction in assessed valuation due to illegality or voidness –

Reentry of valuation and payment of difference.

A. Wherever the assessed valuation of real estate has been heretofore, or may hereafter be, purportedly reduced by any unconstitutional, illegal or unauthorized action or order of any court, board, commission or officer under circumstances such that the purported reduction in assessed valuation was or is void and the ad valorem taxes paid upon such purported reduced valuation, the county treasurer of the county in which such land is situated, upon request from the owner of said real estate or of an interest therein, or any person acting on his behalf, shall reenter upon the current tax rolls, with reference to the year, book, page and line of original valid assessments purportedly reduced, the difference between the valid assessed valuation and the purported valuation after such void reduction, and the amount of ad valorem taxes due upon such difference in valuation.

B. In absence of such request, the county treasurer of the county in which such land is situated may reenter on his current tax rolls in the manner aforesaid, the difference between the valid assessed valuation and the purported valuation after such void reduction the amount of ad valorem taxes due upon difference in valuation, but only when the action or order by authority of which the original reduction was made has been declared unconstitutional by a duly constituted authority. Written notice by registered mail shall be sent to the last record owner of such property prior to such reentry.

C. Within ninety (90) days after the giving of such notice, or reentry upon request by the owner of such land or interest therein as above provided, the taxes so reentered and due upon such difference in valuation may be paid without the payment of any penalty or interest: provided, however, that if not paid within said ninety (90) days, penalties shall begin to accrue only from and after the expiration of said ninety (90) days from the date of such reentry upon the ad valorem taxes due upon such difference in valuation.

Laws 1988, c. 162, § 134, eff. Jan. 1, 1992.

68 O.S. 2011, § 2935. Federal resettlement or rural rehabilitation projects – County treasurer to make application for payments in lieu of taxes.

The county treasurer of any county in this state, in which any resettlement or rural rehabilitation project for resettlement purposes of the United States is located, shall make application to the United States each fiscal year for and on behalf of the county and political subdivisions, whose jurisdiction limits are within or coextensive with the limits of the county, for the payments of such sums in lieu of taxes as the United States may agree to pay on account of the nontaxable property in any such project. In making such applications the county treasurer shall act as the agent of the county and political subdivisions in which any such nontaxable property is situated. The payments received by the county treasurer from the United States on account of said property shall be in consideration of the services and protection afforded such property and the tenants thereon, furnished by the county and its subdivisions.

Laws 1988, c. 162, § 135, eff. Jan. 1, 1992.

68 O.S. 2011, § 2936. Receipt of federal in lieu payments – Apportionment and payment to political subdivisions.

Whenever such payment from the United States is received, the county treasurer shall issue a receipt therefor in the name of the county. Immediately after receiving a payment from the United States in lieu of taxes on account of any such nontaxable property, the county treasurer shall, without any deduction, apportion and pay such payment to the county and several political subdivisions in which any such property is located in the same proportion that ad valorem taxes for the year for which the payment is received are apportioned among such subdivisions of government.

Laws 1988, c. 162, § 136, eff. Jan. 1, 1992.

68 O.S. 2011, § 2937. Notice to county and political subdivision boards of apportionment of federal in lieu payments – Crediting funds.

Whenever any such payment from the United States is received and apportioned by the county treasurer, he shall notify the governing boards of the county and subdivisions to which the money was apportioned that such apportionment has been made. All such monies received by the county or any subdivision, pursuant to such apportionment, shall be credited to the various funds of the county and subdivisions involved in the same proportion that ad valorem taxes levied by the county and subdivision for said year are apportioned. Such income shall be estimated and appropriated each year by the governing boards of the county and subdivisions, subject to approval by the county excise board of such estimates and appropriations.

Laws 1988, c. 162, § 137, eff. Jan. 1, 1992.

68 O.S. 2011, § 2938. Basis of application for federal in lieu payments – Installments.

In making and presenting the application for such payments to the United States, the county treasurer shall make application for payments based upon the estimated cost of the public services available for the benefit of the property in any such project and the tenants thereon, after taking into consideration the benefits which may be derived by the county or political subdivision from the project within its jurisdiction, but the amount shall not be in excess of the taxes which would result to the county and political subdivisions for said period if the real property of the project within the county were taxable. If, after the application is presented, the United States provides for the payment to be made in installments, it shall be the duty of the county treasurer to present a claim or bill to the United States for each installment as it falls due.

Laws 1988, c. 162, § 138, eff. Jan. 1, 1992.

68 O.S. 2011, § 2939. Political subdivisions may enter into agreements with federal government for payments for performance of services – Crediting payments – Estimates and appropriations.

If the United States declines to deal with the county treasurer with respect to the county or any political subdivision whose jurisdictional limits are within or coextensive with the limits of the county, or in the event the jurisdictional limits of a subdivision lie in more than one county, such political subdivision is authorized to make requests of the United States for such payments in lieu of taxes as the United States may agree to pay, and is hereby empowered to enter into agreements with the United States for the performance by the political subdivision of services for the benefit of a project, and for the payment by the United States to the political subdivision in one or more installments, of sums in lieu of taxes. Such payments received by the county or any political subdivision shall be credited to the various funds of the county or subdivision receiving the payment in the same proportion that ad valorem taxes levied by the county and subdivision for said year are apportioned. Such income shall be estimated and appropriated each year by the governing boards of the county and subdivisions subject to approval by the county excise board of such estimates and appropriations.

Laws 1988, c. 162, § 139, eff. Jan. 1, 1992.

68 O.S. 2011, § 2940. Property acquired for public purpose – Relief from taxes.

Whenever the United States, the state, or a city, town, county, school district, or any other political subdivision, including, but not limited to, a turnpike authority, municipal trust, water or conservation district, flood control district, levee or waterway improvement district, urban renewal authority, public housing authority, or any other authority authorized by law, state or federal, acquires title to any real property for a governmental purpose between January 1 and October 1 of the tax year, such property shall be relieved of ad valorem tax for the remaining months of the year beginning with the first of the month next succeeding the date its acquisition for public purposes becomes a matter of public record, if the deed thereto was recorded prior to October 1; provided, however, that all taxes assessed against such property prior to its acquisition shall be paid in full and there be paid a sum equal to one-twelfth (1/12) times the number of months that the property remained in private ownership of an amount estimated by the county treasurer of the county wherein the real property lies to be substantially equal to the amount of tax which would have been or will become due and payable for the year had the real property not been acquired for public purposes. In estimating the amount of taxes which would have been or will become due and payable for the tax year had the real property not been acquired for public purposes the county treasurer shall use as a basis the current assessment and the tax rate for the preceding year, unless the tax for the current year shall be by then determined and set, in which event he shall use as basis the new assessment and rate. The public agency acquiring the property shall deduct the amount of such taxes from the purchase price payable to the private owner and remit the same to the county treasurer in satisfaction of such taxes. The county treasurer of any county is hereby authorized upon order of the board of tax roll corrections to cancel of record all taxes

assessed against such property for the year of its acquisition when the deed thereto was recorded prior to October 1 and the aforesaid estimated amount of the tax for the months that the property was in private ownership is paid, which order shall be issued upon application of the acquiring authority.

Laws 1988, c. 162, § 140, eff. Jan. 1, 1992.

68 O.S. 2011, § 2941. Release and extinguishment of liens.

Any and all ad valorem taxes and assessments, together with interest, penalty and costs, heretofore or hereafter levied for any year upon any real property and any lien created thereby in this state are hereby released and extinguished forever upon the expiration of seven (7) years after the date upon which any part thereof became or shall become due, and any lien for ad valorem taxes or assessments together with interest, penalty and costs, for any tax year or years which has heretofore accrued or may hereafter accrue because of the failure of any real property to have been assessed or taxed and placed upon any tax roll, shall be and are hereby extinguished upon the expiration of seven (7) years from the date when such lien would have accrued had such assessment or assessments been made or placed upon the tax rolls as required by law.

Laws 1988, c. 162, § 141, eff. Jan. 1, 1992.

68 O.S. 2011, § 2942. Certification after 15 years of taxes assessed not required of certain persons.

Any county officer or other person who is required to certify to public records shall not be required to certify any taxes which have been or should have been assessed more than fifteen (15) years prior to the date of such certification.

Laws 1988, c. 162, § 142, eff. Jan. 1, 1992.

68 O.S. 2011, § 2943. Duties of officials mandatory – Neglect of duties – Penalties.

The provisions of the Ad Valorem Tax Code[1] relating to the duties of various officials, and the time within which such duties shall be performed, are hereby declared to be mandatory; and the failure of any such official, board or commission, to perform the duties prescribed herein, within the time specified, shall subject them to removal from office for neglect of duty; and they shall receive no remuneration, compensation or salary for their services, after the time herein fixed for the performance of such duties and until the same shall have been completed or performed. Each of them shall also be subject to a penalty of Five Dollars ($5.00) per day for each day's delay for such neglect or failure; and it shall be the duty of the district attorney as to county officers, and the Attorney General as to state officers, to institute proper action to collect any such penalty; provided, that the

validity of any assessment or levy shall not be affected because of any insufficiency, informality or delay in the performance of any duty imposed upon any official, board or commission.

Laws 1988, c. 162, § 143, eff. Jan. 1, 1992.

[1]Title 68, § 2801 et seq.

68 O.S. 2011, § 2944. Under assessment of property – Penalties.

It shall be unlawful for any county assessor, deputy county assessor, member of a county board of equalization or board of county commissioners, or member or duly authorized representative of the Oklahoma Tax Commission or State Board of Equalization to enter into any agreement or understanding with the owner or agent of any taxable property, whereby such property is to be assessed lower proportionately than other taxable property in the same county, as an inducement to have such property brought into or kept in such county, or for any other reason. Any person entering into any such unlawful agreement or understanding, including the owner or agent of the property involved, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than Five Hundred Dollars ($500.00), and by imprisonment in the county jail for not less than six (6) months. Any person convicted of such a misdemeanor shall not be allowed to hold public office in this state.

Laws 1988, c. 162, § 144, eff. Jan. 1, 1992; Laws 1989, c. 321, § 22, operative Jan. 1, 1992.

68 O.S. 2011, § 2945. False or fraudulent lists or information – Failure or refusal to allow inspection or comply with subpoena.

A. If any person shall knowingly and willfully make or give under oath or affirmation a false and fraudulent list of taxable personal property, or a false and fraudulent list of any taxable personal property under the control of the person or required to be listed by the person, or shall knowingly and willfully make false answer to any question which may be put under oath by any person, board or commission authorized to examine persons under oath in relation to the value or amount of any taxable personal property, the person shall be deemed guilty of the felony of perjury, and upon conviction shall be punished as is provided by law for the punishment of the felony of perjury.

B. If any taxpayer, or any official, employee, or agent of the taxpayer, shall fail or refuse, upon proper request, to permit the inspection of any property or the examination of any books, records and papers by any person authorized by the Ad Valorem Tax Code to do so, or shall fail or refuse to comply with any subpoena duces tecum legally issued under authority of this Code,[1] the taxpayer shall be stopped from questioning or contesting the amount or validity of any assessment placed upon the property of the taxpayer to the board of equalization. Nothing in this section shall impair or impede the right of the taxpayer to appeal any order of the board of equalization to the district court as provided for in Section 2880.1 of this title.

Laws 1988, c. 162, § 145, eff. Jan. 1, 1992; Laws 1997, c. 133, § 568, eff. July 1, 1999; Laws 2007, c. 250, § 2, eff. Jan. 1, 2008.

[1]Title 68, § 2801 et seq.

68 O.S., § 2946. Repealed by Laws 1989, c. 321, § 28.

From:
Laws 1998, c. 162, § 150.

68 O.S., § 2946.1. Repealed by Laws 1993, c. 273, § 16, eff. July 1, 1993.

From:
Laws 1989, c. 321, § 23.

68 O.S. 2011, § 2946.2. Abolition of Ad Valorem Task Force.

A. The Ad Valorem Task Force is hereby abolished, effective July 1, 1993.

B. All powers, duties, responsibilities, property, assets, liabilities, fund balances, encumbrances and obligations of the Ad Valorem Task Force are hereby transferred to the Ad Valorem Division of the Oklahoma Tax Commission.

C. The coordinator position of the Task Force shall cease to exist on July 1, 1993. Such employees of the Ad Valorem Task Force as may be needed may be employed by the Ad Valorem Division of the Oklahoma Tax Commission. Such employees shall be transferred and shall be exempt from the provisions of the merit system of personnel administration as provided in the Oklahoma Personnel Act, Section 840.1 et seq. of Title 74 of the Oklahoma Statutes. The employees so transferred shall be exempt from any examination or other employment requirements required for new employees. The Oklahoma Tax Commission shall establish the appropriate salary on the official date of transfer.

D. All rules of the Ad Valorem Task Force pertaining to the functions and powers herein transferred and assigned to the Ad Valorem Division of the Oklahoma Tax Commission, in force at the time of such transfer, shall continue in force and effect as rules of the Ad Valorem Division of the Oklahoma Tax Commission until duly modified or abrogated by the appropriate body.

Laws 1993, c. 273, § 12, eff. July 1, 1993; Laws 1993, c. 308, § 2, eff. July 1, 1993.

68 O.S., § 2946.3 Repealed by Laws 1995, c. 246, § 10, eff. Nov. 1, 1995

From:
Laws 1993, c. 273, § 13.

68 O.S., § 2946.4 Repealed by Laws 1999, c. 59, § 4, eff. July 1, 1999.

From:
Laws 1997, c. 336, § 1.
Laws 1998, c. 3, § 1.

68 O.S. 2011, § 2947. Computer – Assisted Mass Appraisal Implementation Revolving Fund.

There is hereby created in the State Treasury a revolving fund for the Oklahoma Tax Commission, to be designated the "Computer-Assisted Mass Appraisal Implementation Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of appropriations made by the Legislature. Monies appropriated to the fund shall be expended by the Ad Valorem Division of the Oklahoma Tax Commission for the purpose of implementing the visual inspection program and the computer-assisted system of mass appraisal as required by law.

Laws 1989, c. 321, § 25, operative July 1, 1989; Laws 1993, c. 273, § 14, eff. July 1, 1993.

68 O.S., § 2948. Repealed by Laws 1993, c. 273, § 16, eff. July 1, 1993.

From:
Laws 1989, c. 321, § 26.

68 O.S. 2011, § 2949. Personal property tax exemption for heads of households 62 years of age or older residing in certain manufactured homes.

A. Beginning with the year 1990 and for each year thereafter, any person sixty-two (62) years of age or older, who is the head of a household, is a resident of and is domiciled in this state during the entire preceding calendar year, whose gross household income for the preceding year did not exceed Ten Thousand Dollars ($10,000.00) and owns and resides in a manufactured home which is located on land not owned by the owner of the manufactured home may receive an exemption on the manufactured home in an amount equal to Two Thousand Dollars ($2,000.00).

B. The application for the exemption provided by this section shall be made each year on or before March 15 or within thirty (30) days from and after the receipt by the taxpayer of notice of valuation increase, whichever is later and upon the form prescribed by the Oklahoma Tax Commission, which shall require the taxpayer to certify as to the amount of gross income. Upon request of the county assessor, the Tax Commission shall assist in verifying the correctness of the amount of said gross income. The form prescribed by the Oklahoma Tax Commission pursuant to this section shall state in bold letters that the form is to be returned to the county assessor of the county in which the manufactured

home is located.

C. For persons sixty-five (65) years of age or older as of March 15 and who have previously qualified for the exemption provided by this section, no annual application shall be required in order to receive the exemption provided by this section; however, any person whose gross household income in any calendar year exceeds the amount specified in this section in order to qualify for the exemption provided by this section shall notify the county assessor and the exemption shall not be allowed for the applicable year. Any executor or administrator of an estate within which is included a homestead property exempt pursuant to the provisions of this section shall notify the county assessor of the change in status of the homestead property if such property is not the homestead of a person who would be eligible for the exemption provided by this section.

D. As used in this section:

1. "Gross household income" means the gross amount of income of every type, regardless of the source, received by all persons occupying the same household, whether such income was taxable or nontaxable for federal or state income tax purposes, including pensions, annuities, federal Social Security, unemployment payments, veterans' disability compensation, public assistance payments, alimony, support money, workers' compensation, loss-of-time insurance payments, capital gains and any other type of income received, and excluding gifts; and

2. "Head of household" means a person who as owner or joint owner maintains a home and furnishes the support for said home, furnishings, and other material necessities.

Laws 1989, c. 321, § 27, operative July 1, 1989; Laws 1990, c. 322, § 3, emerg. eff. May 30, 1990; Laws 1991, c. 47, § 5; Laws 2004, c. 447, § 13, emerg. eff. June 4, 2004.

68 O.S., § 2950. Repealed by Laws 2003, c. 8, § 7, eff. July 1, 2003.

From: Laws 2001, c. 314, § 1.

68 O.S., §§ 2951 to 3000. [Reserved].

APPENDIX A

OKLAHOMA TAX COMMISSION INFORMATION FOR GUIDANCE OF COUNTY ASSESSORS AND COUNTY BOARDS OF EQUALIZATION FOR UNIFORM APPLICATION OF *THE HOMESTEAD TAX EXEMPTION ACT*

Issued in compliance with the provisions of Section 2898.

I
STATUS AS OF JANUARY 1 GOVERNS

In order for one to obtain a homestead exemption, the applicant must be the "record actual owner" of the property on January 1st and must physically be residing and domiciled thereon. If the evidence of title is not of record in the office of the county clerk on February 1st of the application year, no exemption can be allowed, even though the person may have owned the property and may have been residing thereon for a number of years. Homestead applications filed after March 15 will not be considered until the following year.

Title 68, Sec. 2888

II
SINGLE PERSON MAY OBTAIN EXEMPTION

The exemption should be granted to any natural person who is a citizen of the State of Oklahoma, provided other requirements of the Act are satisfied. It is not necessary for a man to be married or be the head of a family; the exemption may be allowed to a single person.

A. G. Opinion, Feb. 9, 1937
See: Title 68, Sec. 2888

III
WHAT CONSTITUTES RESIDENCE AND DOMICILE

A homestead, under our constitutional definition for exemption from execution for debt, is not the same as the homestead under the homestead tax exemption constitutional amendment and the Vitalizing Act enacted pursuant thereto. Under the Homestead Constitutional Amendment, the Legislature was specifically authorized to define a homestead for tax exemption purposes and the Legislature under this authority requires

that the applicant be residing on the property before a homestead exemption can be allowed.

C.B.O.E. of Oklahoma Co. v. Bonner
185 Oklahoma 431

A person's legal residence must be that of the place for which a homestead exemption is sought and he must actually be residing thereon as of January 1st, the assessment date. It is safe to assume that in most cases a person cannot obtain the exemption if his home was rented on January 1st. The one exception to this rule is that a person in the armed services in the time of war or during a national emergency, or his family, is not required to be residing thereon and may even rent the property and still receive the exemption, if properly claimed. Burden of proof is on the applicant.

A. G. Opinion, March 17, 1954

Temporary absence for the purpose of making a visit or temporary absence for other purposes where the home is not rented and the owner intends to return to the home within a reasonable length of time and does not establish what could properly be considered to be a permanent residence elsewhere, will not serve to deprive the owner of a homestead exemption. For example, a school teacher may own a home and maintain it for her mother and herself, although for nine months of the year she is absent from the home teaching, provided the home is not rented or closed during that time and her mother continues to live there during her absence and she returns during vacation months. In such a case she is entitled to homestead exemption. In any case where a person is absent from his home and rents his home during his absence, and the home is so rented on the 1st day of January, he cannot obtain an exemption.

IV
RESTRICTIONS AS TO ACREAGE, VALUATION AND LOCATION

The Homestead Exemption Act specifically restricts a rural homestead to 160 acres of land and improvements thereon; and an urban homestead to one acre and the improvements thereon. It further provides that homesteads assessed at $1,000.00 or less shall be completely exempt and that homesteads assessed at more than $1,000.00 shall be exempt up to that amount of the assessed valuation. There can be only one exemption allowed to one homestead or one piece of property, and only one exemption can be allowed to any single person of legal age, married couple and their minor child or children, or the minor child or children of a deceased person, whether residing together or separated or surviving spouse. If a parent or parents residing and domiciled in the residence own the residence jointly with one or more of their children, whether residing together or separated, and where the record joint ownership of the property is recorded in the office of the county clerk in accordance with the provisions of this section, the parent or parents residing and domiciled in the residence shall be entitled to the entire homestead exemption.

Title 68, Section 2888

Title 68, Section 2889
Title 31, Section 2

Under the Act, any platted subdivision or addition, whether a part of an incorporated city or town, or part of a township, is defined as an urban homestead and the one acre restriction applies. If a person owns a five acre tract in a subdivision platted in tracts of that size, they cannot obtain the exemption on more than one acre and the improvements. The exemption applied to urban homesteads is confined to the lot or lots upon which the residence and other outbuildings necessary or convenient for the family use are located. We do not construe this as meaning that an exemption cannot be allowed in any instance to a vacant lot. The exemption can be allowed to a vacant lot where such vacant lot adjoins or is contiguous to the lot or lots upon which the improvements are actually situated, but it must be in one tract, except that an alley between two lots does not deprive a person of the exemption of the lot across the alley, or to a lot in another block across the street from the house, if the barn or other outbuildings are located upon such lot. As with all exemptions, qualification is a question of fact to be determined by the county assessor.

Title 68, Section 2888

Land included in rural homesteads must be "about and contiguous or adjacent to" the land upon which the house is located. We do not construe this as meaning that the land must be in one tract. Land across a section line from the house may be included as a part of a homestead. Two tracts of land in one section which do not join, may also, in some cases, be included as a part of the homestead. Under the Act, it is impossible to definitely define a rule as to what land can be included. However, the best rule to follow is to allow the exemption on any land close enough to the tract upon which the house is located to be considered to be, and actually is one farm.

Title 68, Section 2888

V
HOMESTEAD EXEMPTIONS

Homesteads are also classified for the purpose of taxation and shall be assessed for taxation. However, homesteads are exempt from all forms of ad valorem taxation up to $1000 of their assessed valuation.

Any executor or administrator of an estate that is eligible for a homestead property exemption shall notify the county assessor of the change in status of the homestead property if the property is not the homestead of a person who would be eligible for the exemption.

Title 68, Section 2889

Note: There is <u>no</u> provision for granting a homestead exemption, for the current year, after March 15 or 30 days from the receipt of Notice of Valuation Increase.

VI
ADDITIONAL HOMESTEAD EXEMPTIONS

In addition to the amount of the homestead exemption, an additional exemption is granted up to $1000 of the assessed valuation on each homestead of heads of households whose gross household income from all sources for the preceding calendar year did not exceed $20,000.
NOTE: Amended from $10,000 gross household income SB-681 (1996) Effective January 1, 1997.

Title 68, Section 2890

Note: The term "gross household income", as used in Section 8, means the gross amount of income of every type, regardless of the source, received by all persons occupying the same household. This applies whether such income was taxable or nontaxable for federal or state income tax purposes, including;

pensions
annuities
federal Social Security
unemployment payments
veterans' disability compensation
"loss-of-time" insurance payments
capital gains
any other type of income received, excluding gifts

The term "head of household", means a person who, as owner or joint owner, maintains a home and furnishes his/her own support of the home, furnishings, and other material necessities.

VII
APPLICATIONS FOR ADDITIONAL HOMESTEAD EXEMPTIONS

The application for an additional homestead exemption shall be made each year **on or before March 15** or within 30 days from the taxpayer's receipt of the notice of valuation increase, whichever is later. The taxpayer must use the application form prescribed by the Oklahoma Tax Commission, which requires the taxpayer to record the amount of his/her gross income. Upon request of the county assessor, the Oklahoma Tax Commission shall assist in verifying the correctness of the amount of the stated gross income.

No annual application is required for persons who are 65 years of age or older as of **March 15** and who have previously qualified for the additional homestead exemption. Any person whose gross household income in any calendar year exceeds the amount necessary to qualify for an additional homestead exemption must notify the county assessor and the

additional exemption will not be allowed for the applicable year.

Title 68, Section 2890

VIII
INDIAN PROPERTY

The various state and federal courts, including the United States Supreme Court, appear to be gradually moving toward removing certain tax exemptions heretofore enjoyed by American Indians and their respective tribes, bands or groups. Congress has also moved in years past to give the Indians more direct control over their lands. Of course, such freedom necessarily entails the responsibility of being subjected to an array of taxes.

One area of considerable interest is the leasing of Indian land to non-Indians. The U.S. Supreme Court ruled some time back that the Indians could not bargain with their tax exemption with non-Indians and subjected the leaseholds of the Yakima Indian Nation to taxation.

More recently the Federal 8th Circuit Federal Court of Appeals, which includes Arkansas, Iowa, Minnesota, Missouri, Nebraska, North and South Dakota, held in a case from a Minnesota trial court that a section of a 1934 law that allowed the Secretary of the Interior to place land into trust for tribes or individual members was unconstitutional.

The Indian Reorganization Act of 1934 delegated to the Department of Interior the right to acquire non-reservation land and hold it in trust…"For public use that benefits Indian tribes". The court ruled that statute 465 of the act unconstitutionally delegates congressional power to the executive branch of government without specifying the uses to which the land must be put. The court's decision was that specific guidelines Congress must enact for the department to follow.

The law in Oklahoma which is, of course, subservient to the federal jurisdiction, begins with the concept that all Indian property held in trust by the united states government or its agencies, such as The Bureau of Indian Affairs (BIA) is exempt from ad valorem taxes.

It should be emphasized that any Indian property <u>not</u> held in trust as set out above is without tax exemption and should be assessed and placed on the tax rolls of the proper county.

Further, whether the BIA will exercise its discretion by placing certain Indian land in trust will depend upon exigent facts and circumstances. In some cases the BIA has refused to grant trust status to the property of some applicants.

Indian owned personal property may be liable to ad valorem levies if the property is located upon trust land of a different tribe, band or group. However, caution should be taken before embarking upon this course.

Indian housing authorities operating under 68 O.S. § 1051 et seq (1971) are required by the act to insure that the tribes reside in Oklahoma and that their geographical scope must be set by legislation or determined by the court on a case by case basis. Also, an Indian authority desirous of commencing a project within another jurisdiction must first obtain permission from that authority. All housing authorities, whether Indian or Non-Indian, are exempt from Ad Valorem taxation. 63 O.S. § 1066; A.G. Op. 81-77; A.G. Op. 86-13

See Appendix B

IX
WHAT CONSTITUTES "ACTUAL OWNER"

In any case where a person is occupying a home by reason of title by warranty deed, quit claim deed, tax deed, sheriff's deed or like or similar evidence of title, the assessor and board should assume such person is actual owner of the property. If a person owns such title to the property, and it is of record on January 1st, and he is in actual possession of the property and residing thereon, we do not believe the assessor or board should question the title or ownership of such person. A person who purchases property under a contract of sale and the contract of sale is on record in the county clerk's office on January 1st, and the person has possession of and is residing in the property on that date, is entitled to homestead exemption.

A. G. Opinion, Jan. 19, 1937
A. G. Opinion 67-426, Dec. 7, 1967
A. G. Opinion, Jan. 19, 1955
Title 68, Section 2888

A person owning a life estate in his residence, provided evidence of title to the residence is of record in the office of the county clerk and is living thereon, is entitled to a homestead exemption. If the life tenant is not responsible for the taxes, the exemption may not be granted.

OTC, LD Opinion, May 5, 1949 and
January 19, 1955
A. G. Opinion 71-133

A person owning a home by inheritance is entitled to the exemption provided the order of the court determining the ownership is of record in the office of the county clerk as of January 1st.

The surviving spouse or minor child of a deceased person shall be considered as the record owner of the homestead where the record title was in the name of the deceased person as of January 1st and it is necessary that an order of the county clerk determining ownership be of record as of February 1st.

Title 68, Section 2888

Based on the provisions of 16 O.S. **2011**, Section 11A, a purchaser of real property, under a contract for deed, qualifies for the statutory homestead exemption from ad valorem taxes, authorized under 68 O.S. **2011**, Section 2888, providing (1) the contract for deed was made for the purpose of receiving the payment of money and for the purpose of creating an immediate and continuing right to possession of the real property; (2) the contract for deed is filed of record in the county courthouse; (3) the purchaser under the contract for deed actually resides on the property; and (4) mortgage tax is paid on contract for deed at filing.

A. G. Opinion 87-103, January 8, 1988
Title 16, Section 11 (A)
Title Examination Standards,
Ch. 24, Section 24.8

X
UNDIVIDED INTERESTS

One of the most perplexing problems arising out of the Homestead Exemption Act is the question of whether or not a person owning an undivided interest in the property upon which he resides is entitled to any exemption and if so the amount of the exemption to which he is entitled. We are of the opinion that a person owning an undivided interest in his residence is entitled to a homestead exemption in the amount of his undivided interest. For example, if the person is residing upon land in which he owns an undivided one-half interest, he is entitled to an exemption of $500.00. If his undivided interest is one-fourth, he is entitled to an exemption of $250.00.

Title 68, Sec. 2888
Title 68, Sec. 2833
A. G. Opinion 75-138

A different situation, however, arises where the surviving spouse of a deceased person or his or her minor children reside on the property and actually own an undivided interest. Insofar as the surviving spouse is concerned, he or she, under our laws, has a life estate in the property, and it is his or her home as long as he or she lives thereon. The surviving spouse or minor children are entitled to the full exemption up to $1,000.00, even though undivided interests may be owned by other heirs not residing thereon.

Title 58, Sec. 311
Title 68, Section 2888

We had the question asked as to what exemption should be allowed where a person owned an undivided one-half interest in a duplex and occupied one of the apartments consisting of five rooms and the other apartment consisting of six rooms was rented out. Our answer is that the owner of the undivided one-half interest thereon is entitled to an exemption of five-elevenths of one-half of the homestead (5/22) or $227.00.

Title 68, Section 2888
Title 68, Section 2833
A. G. Opinion 75-138

XI
KEEPING OF ROOMERS OR BOARDERS

The law specifically provides that the keeping of boarders or roomers in a building maintained otherwise exclusively as a home, shall not be considered a commercial purpose as contemplated by the Act. In another section it states that the renting of not to exceed three bedrooms shall not constitute business or commercial use or affect the exemption of a homestead. Construing these two sections together, it is our opinion that a person may rent not to exceed three bedrooms without affecting his right to the full exemption, but in case more than three bedrooms are rented, it becomes a duplex or rooming house. The exempt portion shall be determined by taking the proportion of rooms occupied by the owner to the total number of rooms of the house. The question naturally arises as to what should be done if two or three rooms are rented and one or more of them used for purposes other than a bedroom. We believe that the use of one room for purposes other than that of a bedroom is material and that the effect of such renting would be to make a duplex out of a single family residence; in other words, a person may rent two rooms of a six room house for light housekeeping; one room being the bedroom and the other being the dining room and kitchen. This then becomes a separate living unit and cannot be claimed as a part of the homestead. If a six room house were divided into two equal apartments, one of them occupied by the owner and the other rented, the effect would be to make a single family residence into a duplex and in that case he could not obtain an exemption on more than 50 per centum of the assessed valuation.

Title 68, Section 2888
Title 68, Section 2896

XII
ALLOCATION OF VALUE AND EXEMPTION

Duplexes, apartment houses, rooming houses, and other property used partially for business or commercial purposes.

We believe this allocation is well covered in the Act and requires little explanation. It is necessary in all such cases to arrive at separate values on that part used for business or commercial purposes, and that part used as a home. In case of duplexes, apartment houses and rooming houses, an allocation can usually be made on the basis of the proportion of the number of rooms used for the home and the number rented or for rent. If the property is used partially for business or commercial purposes, it is necessary to use your own judgment. Make your best estimate of the value of the part used as a home and the part

used for other purposes.

Title 68, Section 2896

The location and use of a part of a building or buildings for business or commercial purposes on a rural homestead does not prevent the exemption of full 160 acres. However, on urban homesteads, the same proportionate allocation of value must be made of the land that is made of the improvements. On rural homesteads the owner is entitled to the full exemption up to 160 acres, provided he lives on the property, although he may rent or lease the land to others.

A. G. Opinion, March 17, 1954
Title 68, Section 2896

XIII
APPLICATION RESTRICTION

In order for any person to obtain an initial permanent exemption on his homestead for any year, he must file application therefore with the county assessor on forms prescribed by the Tax Commission on or before March 15th of that year. If the application for a homestead exemption is filed after March 15th, a homestead exemption cannot be allowed for that year but will be reviewed for the following year.

XIV
WHO MAY SIGN APPLICATION

The Act provides that the application shall be signed by the owner of the property, or in case of minors or incompetents, by the guardian. We do not believe that agents for taxpayers should be permitted or can be permitted under the Act, to sign an application for an exemption unless the owner has given power of attorney or is a member of the armed service during time of war or a national emergency. We do believe, however, that husband or wife should be permitted to sign an application for the one who owns the residence, and an adult child may sign for his parents.

XV
HOMESTEAD EXEMPTION - MANUFACTURED HOMES

A homestead exemption cannot be granted on a home if the title is in the name of a corporation since a corporation is not a natural person as required by Section 2888.

The same requirements apply to manufactured homes as do other homes owned by the same person owning the land providing the residence requirements are met.

Title 68, Sections 2888, 2889

The equivalent of a double homestead (personal property exemption) may be allowed for persons 62 years of age having an annual household income of $12,000 or less for persons owning a manufactured home but not the land. Property described in this section is not considered homestead property.

Title 68, Section 2905

APPENDIX B

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MISCELLANEOUS LAWS RELATING TO AD VALOREM TAXATION

A. PROPERTIES EXEMPT FROM AD VALOREM TAXATION BY REASON OF THE PAYMENT OF IN LIEU TAX:

1. Title 47 exempts licensed vehicles.
Not exempted: Pickup canopies, unlicensed utility trailers, unlicensed farm trailers.

2. Article 18, Title 68 exempts the property of Oklahoma rural electric cooperative associations. Out of state rural electric cooperatives may be exempt per 18 O.S., Sec. 437.23.

3. Article 22, Title 68 exempts certain freight cars.

4. Article 10, Title 68 exempts property subject to the gross production tax: Property necessary to production and being used and in use in the production of asphalt, lead, zinc, jack, gold, silver, copper, petroleum or other crude oil or other mineral oil, natural gas and/or casinghead gas. Properties not exempted: Ice plants, hospitals, office buildings, garages, residences, gasoline extraction or absorption plants, water systems, fuel systems, rooming houses and other buildings, nor any equipment or material used in connection therewith. See: 68 O.S., **2011** Sec. 1001.1 which provides that gross production tax paid on production during the previous three (3) calendar years exempts the equipment necessary to production and in use in production including, but not limited to, lease production tanks, lease production meters, and lease disposal systems that are not for commercial purpose.

5. Article 20, Title 68 exempts certain buildings, machinery, and equipment of certain manufactories using lint, cotton, wool or synthetic fibers in the raw state.

6. Article 53 of Title 68 exempts dealers' inventories of new automobiles, new trucks, new motorcycles, new manufactured homes, new travel trailers, new recreational vehicles, new vessels, new watercraft, new boats and new motors.
Not exempted: Other property of the dealers or inventories of special mobilized machinery, or any other self-propelled vehicles.

7. Section 4003(B), 4017, and 4024 of Title 63 exempt all licensed boats and all licensed boat motors in excess of 10 horsepower.
Not exempted: Boat motors of ten horsepower and less which are owned by individuals.

8. January 1, 1992 - farm implements Title 68 O.S., Sections 5401 through 5404. Effective January 1, 1992, farm implement dealers may purchase revenue stamps to affix to bills of sale in-lieu of paying ad valorem taxes on inventory.

9. Title 68 O.S., Section 4-132 provides that the Oklahoma Wildlife Conservation Commission shall pay an in-lieu tax on lands acquired under the act.

B. OTHER EXEMPTIONS AND PARTIAL EXEMPTIONS:

1. The personal property of banks and credit unions is exempt because state income tax is paid in lieu of the ad valorem tax on personal property owned by banks and credit unions. Title 68 O.S., Section 2370.

Exception: Personal property of a bank or credit union which is leased to a non-banking entity is not exempt and the lessee has the duty to list the property with the assessor.

Amended by Laws 1983, effective June, 1983

2. Intangible personal property and "Freeport" properties are exempt by the following provisions of the Oklahoma Constitution:

Article X, Section 6a: Intangible personal property as below defined shall not be subject to ad valorem tax or to any other tax in lieu of ad valorem tax within this state:

(a) Money and cash on hand, including currency, gold, silver, and other coin, bank drafts, certified checks, and cashier's checks.

(b) Money on deposit in any bank, trust company, or other depository of money, within or without the State of Oklahoma, including certificates of deposit.

(c) Accounts and bills receivable, including brokerage accounts, and other credits, whether secured or unsecured.

(d) Bonds, promissory notes, debentures, and all other evidences of debt, whether secured or unsecured; except notes, debentures, and other evidences of debt secured by real estate mortgages which are subject to the mortgage registration tax under Section 12351-12362, inclusive. Oklahoma Statutes, 1931 (68 O.S. 1961, Section 1901-1909).

(e) Shares of stock or other written evidence or proportional shares of beneficial interests in corporations, joint stock companies, associations, syndicates, express or business trusts, special or limited partnerships, or other business organizations.

(f) All interests in property held in trust or in deposit within or without this State, and whether or not evidenced by certificates, shares, or other written evidence of beneficial ownership.

(g) Final judgments for the payment of money.

(h) All annuities and annuity contracts.

All property consigned to a consignee in this state from outside this state to be forwarded to a point outside this state, which is entitled under the tariffs, rules, and regulations approved by the Interstate Commerce Commission to be forwarded at through rates from the point of origin to the point of destination, if not detained within this State for a period of more than ninety (90) days, shall be deemed to be property moving in interstate commerce, and no such property shall be subject to taxation in this state; provided, that goods, wares and merchandise, whether or not moving on through rates, shall be deemed to move in interstate commerce, and not subject to taxation in this State if not detained more than nine (9) months where such goods, wares and merchandise are so held for assembly, storage, manufacturing, processing or fabricating purposes; provided further, that personal property consigned for sale within this State must be assessed as any other personal property.

Added State Question No. 443, Legislative Referendum No. 159, adopted September 17, 1968.

3. Title 11, Section 21-109 exempts from the municipal tax levy certain properties annexed into a city or town. However, a State Supreme Court ruling voided the exemption on livestock, agricultural machinery, household goods, and industrial or commercial tracts of land. The remaining exemption from the municipal levy applied to annexed tracts of land in excess of five (5) acres used by persons engaged in farming or ranching when the municipality did not furnish municipal services as ordinarily furnished to city or town residents. New language added by 1977 laws provides that no land which is used for agricultural purposes may be taken within the limits of a town and taxed at a greater rate than land which is adjacent to but outside the town limits. Laws 1977, effective July 1, 1978.

4. Title 11, Section 17-112 allows cities or towns to exempt from the municipal tax levy for a period of up to five (5) years the property of new manufacturing establishments and public utilities.
Laws 1977, effective July 1, 1978.

C. OTHER MISCELLANEOUS LAW:

1. The assessment of and the application of the homestead exemption for "Unit Ownership Estates" commonly known as "Condominiums" is explained in 60 O.S. 2011, Sections 501 through 530. See especially Sections 522 and 523.

2. 60 O.S. 2011 Supp., Section 851 through 855 explain the assessment procedure for types of real estate developments which consist of or will consist of separately owned lots, parcels or areas with either or both of the following features:

(a) One of more additional lots, parcels or areas owned in common.

(b) Mutual, common or reciprocal interests in or restrictions upon, all or portions of such separately owned lots, parcels or areas, or both.

3. The Soldiers and Sailors Relief Act (U.S. Law) provides that the personal property of a person in military service who is not a resident of this State is not taxable. However, see Section 2901 of Title 68.

4. Title 11, Section 38-112(B) exempts the property of an Urban Renewal Authority. (See also: 68 O.S., Section 2940).

5. The "circuit breaker property tax relief (refund) for persons age 65 and older or disabled is explained in 68 O.S. 2904 through 2911. (Qualifying gross household income is $12,000).

Note: The Attorney General ruled in Atty. Gen. Opinion No. 84-198 that persons age 65 or older or disabled may claim a "circuit breaker" refund or credit, if otherwise qualified, for ad valorem taxes paid on a manufactured home on land owned by another.

6. Effective November 1, 1983, 58 O.S., Section 912 was amended by deleting the Assessor Certificate of Homestead Exemption from the documents to be filed by a surviving spouse in the termination of joint tenancy property.

7. Industrial Trusts are created in Oklahoma in accordance with the provisions of 60 O.S., Section 176 through 180.55 and 62 O.S., Section 651 through 664. Property of industrial trust is exempt from ad valorem taxation if the property is used for the purposes authorized by law. (See: Atty. Gen. Opinion No. 79-168, July 31, 1979) Section 652 of Title 62 and Sections 178.4, 178.5 and 178.6 of Title 60 provide that property used for a wholesale outlet is not being used for authorized use unless the wholesale outlet is operated on the same premises with and is operated in conjunction with the industry.

Another provision is that trust property being used as a retail outlet is not being used for an authorized use unless the retail outlet is operated in conjunction with and on the same premises as the industrial, manufacturing, cultural, recreational, parking, transportation or airport facility.

Another provision is that property used as a residential enterprise or function is not an authorized use unless used for the purposes and functions shown in Section 178.6.

These 1976 amendments require that properties of industrial trusts used for certain unauthorized wholesale, retail or residential uses are now subject to assessment and taxation.

Attorney General Opinion No.79-168, July 31, 1979, states that Section 178.7 of Title 60 is unconstitutional. In the opinion, the Attorney General states in part:

> "It is therefore, the opinion of the Attorney General that private lessees of public trust property, whether real or personal, have a separate, identifiable property interest which is not by reason of any retained trust or governmental beneficial ownership exempt from taxation under either Section 6 or Section 6A(F) of Article X of the Constitution of the State of Oklahoma..."

8. Aircraft are not subject to county assessment by the provision of 68 O.S., Section 2805. See: 3 O.S., Section 251 – 259.

9. All property, both real and personal, belonging to the Oklahoma Turnpike Authority that is leased for concessions, such as filling stations and restaurants, is subject to ad valorem taxation by the provisions of 69 O.S., Section 1714.

10. Title 70, Section 18-109.1 declares the Legislative intent as to equalization of state aid to school districts and sets chargeable valuation formulas; requires the Tax Commission to certify by October 1, each year, those counties which have verifiable revaluation programs using property identification cards; provide for a penalty of $100.00 per day for each county assessor failing to have a verifiable revaluation program, and removal from office. (Laws 1986. Operative July 1, 1986)

11. Taxation of Improvements - All improvements put on leased lands that do not become a part of the realty shall be assessed to the owner of such improvements as personal property; and the taxes imposed on such improvements shall be collected by levy and sale of the interest of such owner, the same as in all other cases of the collection of taxes on personal property. (Title 41 O.S., Section 30.)

12. Effective June 24, 1983, documentary stamps are required on the actual value of property conveyed including any assumed indebtedness per 68 O.S., Section 3201.

13. The property of the Oklahoma Educational Television Authority is exempt per 70 O.S., Section 23-116.

14. In regard to property foreclosed by a federal agency see: 68 O.S., Section 2887.

See also: Atty. Gen. Opinion No. 86-34 which state that such repossessed property must be taxed unless it is used for administrative purposes.

15. A county may be reimbursed for state-owned lands from the "State Land Reimbursement Fund" pursuant to 62 O.S., Section 194; 29 O.S., Section 4-132.

16. Attorney General's Opinion 88-14 states "all taxpayers must be assessed ad valorem for personal property regardless of whether the taxpayer has turned in an

accurate and timely itemization of personal property." (See Section 2818) Note: Art. 10, Sec. 6b allows for a county vote to abolish residential personal property.

17. Cantrell v. Sanders states "This case law establishes that it is the duty of the county assessor to establish the assessment percentage for property. (See Article 10, Section 8)

18. Reference War Veteran's and Veteran's Exemption 68 O.S., Section 2887-12

ELIGIBLE WAR VETERANS
4-6-1917 to 11-11-1918
9-16-1940 to 12-7-1941
12-7-1941 to 12-13-1946
6-27-1950 to 1-31-1955
Combat Zone Prior to 8-5-64
8-5-64 prior to 5-7-75
8-17-90 to 2-28-91
Ref: 72 O.S. 2011, Sec 67.13 a & b

STATE QUESTIONS
November 5, 1996

State Question 675

Amends Section 8 of Article 10. It changes the way property is assessed for tax purposes and modifies the percentage used to assess property. This measure limits the percentage of fair cash value at which property may be assessed. The percentage for land may not be more than 13.5% nor less than 11%. The percentage for personal property may not be more than 15% nor less than 10%. The people may vote to increase the percentage. These limits apply only to locally assessed property. These limits do not apply to all property. Property assessed by the State Board of Equalization will use a different percentage. The percentage used by the State Board to make assessments is the percentage used on January 1, 1996.

State Question 676 – Five Percent Value Limitation

This measure amends Article 10 of the Oklahoma Constitution. It adds a new section 8B. This measure limits the fair cash value of real property for property tax purposes. The fair cash value would not increase by more than 5% in any taxable year. This limit would only apply to real property which is assessed by a county assessor. If the property is transferred, changed, or conveyed, the limitation would not apply for that year. The limitation does not apply if improvements have been made to the property. If improvements have been made to the property, the increased value to the property will be assessed for that year. Any county which is not in compliance with laws or regulations governing valuation of property would not be allowed to apply the 5% limitation. This measure does not apply to personal property. The measure does not apply to property valued or assessed by the State Board of Equalization. The legislature would be allowed to enact laws to implement this section. This measure takes effect on January 1, 1997.

State Question 677 – Senior Valuation Limitation

Limits the fair cash value on a homestead for property tax purposes. The homestead must be owned by a person who is 65 years of age or older, with a gross household income of $25,000.00 or less. The fair cash value would not exceed the value of the homestead the first year the individual reached the age of 65 years and had a gross household income of $25,000.00 or less. Improvements to the property would be added to the assessed value of the property. This measure became effective on January 1, 1997. If the individual ceases to own and occupy the property, the fair cash value would be assessed as all other real property. If the gross household income exceeds $25,000.00, the fair cash value will be determined as all other real property according to law.

Amended by State Question 714, Nov. 2, 2004 to use the median household income as published by the Department of Housing and Urban Development for the qualifying

household income amending the original $25,000.00 household income qualification.

State Question 715 – Disabled Veterans Exemption

Effective January 1, 2006, Article 10, Section 8E provides for a one-hundred percent (100%) exemption from real property tax for disabled war veterans that are in receipt of one-hundred percent (100%) disability compensation as certified by the United States Department of Veterans Affairs. The applicant must be eligible for Oklahoma homestead exemption on the property requested for exemption. There is no household income limitation as to qualification for this exemption. Application is made with the county assessor of the county in which the homestead property is located.

State Question 735 – Disabled Veterans Exemption for Household Personal Property

Effective November 5, 2008, Article 10, Adding New Section 8D, provides for the household personal property of all qualified veterans receiving compensation from the USDVA at the one-hundred percent (100%) rate to be exempt from ad valorem tax. The same general qualification applies as is in Article 10, Section 8E for those counties that have not abolished the household personal property tax pursuant to Article 10, Section 8A, Oklahoma Constitution.

FEES OR TAXES TO BE LEVIED IN LIEU OF AD VALOREM TAX
Section 2805, Title 68 Oklahoma Statutes

The following fees or taxes levied by the provisions of the Oklahoma Statutes shall be in lieu of ad valorem tax, whether in lieu of real property tax, personal property tax, or both as provided by law:

1. The registration fees and taxes imposed upon aircraft by Section 251 et seq. of Title 3 of the Oklahoma Statutes;

2. Registration fees for motor vehicles as provided in Section 1103 of Title 47 of the Oklahoma Statutes, except as otherwise specifically provided;

3. The fee imposed upon transfers of used vehicles in lieu of the ad valorem tax upon inventories of used motor vehicles by Section 1137.1 of Title 47 of the Oklahoma Statutes;

4. The registration and license fees imposed upon vessels and motors pursuant to the Oklahoma Vessel and Motor Registration Act, Section 4001 et seq. of Title 63 of the Oklahoma Statutes;

5. The taxes levied upon the gross production of substances pursuant to Section 1001 of this title;

6. The taxes levied upon the gross production of substances pursuant to Section 1020 of this title;

7. The tax imposed upon gross receipts pursuant to Section 1803 of this title;

8. The tax imposed upon certain textile products pursuant to Section 2001 of this title;

9. The tax imposed upon certain freight cars pursuant to Section 2202 of this title;

10. The tax imposed on certain parts of the inventories, both new and used items, owned and/or possessed for sale by retailers of farm tractors and other equipment pursuant to Sections 1 through 4 of this act;[1]

11. The tax imposed upon inventories of new vehicles and certain vessels pursuant to Section 5301 of this title; and

12. Such other fees or taxes as may be expressly provided by law to be in lieu of ad valorem taxation.

OTHER FEES OR TAXES TO BE LEVIED IN LIEU OF AD VALOREM TAX

Exempts the property of Oklahoma Rural Electric Cooperative Associations. Out of state rural electric cooperatives may be exempt per 18 O.S. Sec 437.23.	**68 O.S., Article 18** **18 O.S., §437.25**
Exempts certain buildings, machinery, and equipment of certain manufactories using Lint, Cotton, Wool or Synthetic Fibers in the raw state.	**68 O.S., Article 20**
Farm implement dealers may purchase revenue stamps to affix to bills of sale in-lieu of paying ad valorem taxes on inventory.	**68 O.S., §§5401-5404**
Provides that the Oklahoma Wildlife Conservation Commission shall pay an in-lieu tax on lands acquired under the act.	**29 O.S., §§4-132**
Aircraft are not subject to local assessment.	**68 O.S., §2805**
Provides that the Oklahoma Wildlife Conservation Commission shall pay an in lieu tax on lands acquired under this act.	**11 O.S., §§38-112(B)**
Provides for an in lieu tax for licensed vehicles.	**47 O.S., §1103**
Industrial trust property exempt if property is used as authorized (Property of industrial trust is taxable if used as residential, wholesale or retail purposes.	**60 O.S., §§176-180.55** **& 651-664**
All railroad freight cars are exempt from ad valorem taxes in that they are subject to an in lieu tax.	**68 O.S., §2201**
Provides for an in lieu tax on <u>personal</u> property of banks and credit unions - real property of such institutions remains subject to ad valorem taxes.	**68 O.S., §2370** **Subsection A, B(1) & B(2)**
Title 68 O.S. (1971) § 2433 does not exempt or provide for in lieu taxation of savings and loan associations.	**Attorney General Opinion 79-18**