

**OTC
945**
Revised 2-2009

**CERTIFICATE OF
ASSESSED VALUATIONS**

From The County Assessor Of

_____ County, Oklahoma

To The County Clerk Of

_____ County, Oklahoma

I, _____, County Assessor of _____ County, Oklahoma hereby certify that the following is a true and correct copy of the valuation of taxable property within this county that is joint with School District, Vo-Tech District, Municipality, or _____ Other Special Assessment District _____ for the year _____.

Name and Number of Assessment District _____

Personal Property _____ \$ _____

Real Estate _____ \$ _____

Public Service _____ \$ _____

Total Valuation Including Homesteads _____ \$ _____

Homestead Exemptions _____ \$ (_____)

Total Valuation Less Homesteads _____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

Signed _____

_____ County Assessor

Date _____

Verification: I hereby certify that all information herein is true and correct to the best of my knowledge.

SIGN HERE _____

Date

Retain a copy of this form for your records.

INSTRUCTIONS

68 O.S., § 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 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 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 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.