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Oklahoma Tax Commission – Ad Valorem Division  
Revised through 2011

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- 05-25 Third “ “ “
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- 05-36 Fifth “ “ “
- 05-40 Sixth “ “ “
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- 06-22 Second “ “
- 06-28 Third “ “

06-31	Fourth	“	“	
06-40	Fifth	“	“	
06-44	Sixth	“	“	
07-25	First payment to counties for exempt manufacturing facilities			
07-27	Second	“	“	
07-30	Third	“	“	
07-33	Fourth	“	“	
07-39	Fifth	“	“	
07-43	Sixth	“	“	
07-50	Seventh	“	“	
08-01	Eighth	“	“	(last for 2007 payout)
08-19	First payment to school districts for exempt manufacturing facilities			
08-23	Second	“	“	
08-25	Third	“	“	
08-28	Fourth	“	“	
	(Fifth payment was sent by Payroll Section directly to counties.)			
08-35	Sixth	“	“	
08-41	Seventh	“	“	
09-14	First payment to school districts for TXM facilities			
09-19	Second payment	“	“	“
09-20	Third	“	“	“
09-21	Additional clarification regard 3 <sup>rd</sup> payment to school districts			
09-22	Use of Stimulus Funda (TXM Reimbursements)			
09-24	Revocation of Use of Stimulus Funds (TXM Reimbursements)			
09-27	Fourth payment to school districts for TXM facilities			
09-32	Fifth	“	“	“
09-37	Sixth	“	“	“
10-12	Payment to School Districts for TXM Facilities			
10-12A	Payments to School Districts for TXM Facilities –EFT			
10-16	2 <sup>nd</sup> payment	“	“	“
10-16A	2 <sup>nd</sup> payment	“	“	EFT
10-17	Payment to School Districts for TXM Facilities			
10-17A	Payments to	“	“	EFT
10-19	Payments to School Districts for TXM Facilities			
10-19A	Payments	“	“	EFT
10-23	5 <sup>th</sup> & 6 <sup>th</sup> Payments	“	“	
10-23A	5 <sup>th</sup> & 6 <sup>th</sup> Payments	“	“	EFT
10-27	7 <sup>th</sup> Payment	“	“	
10-27A	7 <sup>th</sup> Payment	“	“	EFT
10-32	8 <sup>th</sup> Payment	“	“	
10-32A	8 <sup>th</sup> Payment	“	“	EFT
11-01	9 <sup>th</sup> Payment	“	“	
11-01A	9 <sup>th</sup> Payment	“	“	EFT
11-03	10 <sup>th</sup> Payment	“	“	
11-03A	10 <sup>th</sup> Payment	“	“	EFT
11-04	11 <sup>th</sup> Payment	“	“	
11-04A	11 <sup>th</sup> Payment	“	“	EFT
11-08	12 <sup>th</sup> Payment	“	“	
11-08	12 <sup>th</sup> Payment	“	“	EFT
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11-12A	Final Payment	“	“	EFT
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11-15A	Payment	“	“	EFT

11-16	Payment to School Dist for TXM Facilities			
11-16A	Payments	“	“	EFT
11-20	Payments	“	“	
11-20A	Payments	“	“	EFT
11-23	Payments	“	“	
11-23A	Payments	“	“	EFT
11-26	Payments	“	“	
11-27	Payments	“	“	EFT
11-34	Payments	“	“	
11-34A	Payments	“	“	EFT
11-35	Payments	“	“	
11-35A	Payments	“	“	EFT
11-39	Payments	“	“	
11-39A	Payments	“	“	EFT

## FORMS

- 91-34 Homestead exemption cancellation due to delinquent personal property tax:  
Form 922A: Notice of Cancellation; Form 922B: Notice to Pay Personal Tax
- 91-44 Farm Implement Tax Stamps Sales Record & Monthly Report Forms 981 & 980
- 91-46 Informal appeal forms to county assessor  
Form 974: Appeal from Property Owner, Form 975: Response from Assessor
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- 93-50 Camera-ready proofs for data collection cards
- 93-55 Camera-ready proofs for business personal property form
- 93-61 Applications for Exemption: Form 987 – Religious; Form 988 – Charitable
- 94-13 Revised OTC 982-R94, Oil & Gas Equipment Affidavit
- 94-53 Revised Form 901-R94, Schedule 3A
- 94-62 Recommend use of new Business Personal Property Rendition Form.
- 94-66 Detailed instruction for Business Personal Property Rendition Form 901-R-94
- 95-22 Form 927-R95, Visual Inspection Program Reimbursement Request, redesigned
- 95-43 Form 901-R95 and Form 901-EZ camera-ready proofs
- 95-44 Form 901-F-R80 transmitted with Personal Property Valuation Schedule, Valuation Guide and 1996 Timetable.
- 96-02 Standard Industrial Class Codes for Personal Property Forms 901 & 901-EZ
- 96-36 Form 990 Payment of Taxes Due to Pending Appeal
- 96-61 Five-year manufacturer’s exemption – new application form
- 96-62 Form 993 County Assessor’s Report of Net Assessed Valuation & Millage
- 96-69 Procedures and requirements for Form 936
- 96-73 Form 994 Additional homestead and property valuation freeze application
- 96-75 Form 990 Payment of Taxes Under Protest Pending Appeal
- 96-79 New Form 936 effective 1-1-97
- 97-02 Form 936 instructions
- 97-06 Form 994 Application for Property Freeze or Additional Homestead Exemption
- 97-07 Revised forms 974, 975, 976 and 977
- 97-19 Form 996 Income verification
- 97-42 Obsolete forms revised: 936, 994 and 996
- 98-67 Form 936 information

98-70 Form 993 Assessor's Annual Report of Net Assessed Valuation & Millage  
 98-71 1998-99 County Levy Sheet  
 98-77 Form 936, Manufactured Home Certificate supply  
 98-78 Form 921, Application for Homestead  
 98-81 Form 921, Application for Homestead  
 99-12 Clerks: Form 916 and Form 3-A Reimbursement Claim  
 99-13 Assessors: reimbursement claim information  
 99-14 Treasurers: reimbursement claim information  
 99-21 Form 917-R94 Abstract of Valuation; Form 923-R87 Homestead Exempt. Report  
 99-22 Form 996 Income Tax Verification  
 99-27 Forms 994, 952, 988, 987  
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 00-13 Household income determination  
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 00-30 Assessor Annual Report of Net Assessed Valuation and Millage  
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 06-29 Revised Form 901, 904 Schedule 3, & 904-A Schedule 3A  
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- 07-13 Form 986 CBOE to assessor for mandating adjustments
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- 08-18 Abstract (917 & 917B) and Homestead Exemption Forms (923)
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- 91-20 List of wells provided by Gross Production Division

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- 95-11 Land held in trust for Indians or Indian Tribes by the U.S. Gov. is tax exempt
- 95-18 Deeds/trust and Indian law

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- 05-24 County Information Directory Data Request
- 05-39 2005-2006 County Levy Sheet
- 06-03 Legislative info request regarding oil & gas
- 06-05 Urgent legislative info request re: additional info about oil & gas-related properties
- 06-06 Reminder of urgency of the oil & gas survey
- 06-13 Urgent legislative info request regarding 100% veteran exemptions
- 06-45 Legislative request regarding survey on single family residences
- 07-05 Legislative request for senior freeze
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- 08-12 Legislative Request regarding SJR 49 homestead property
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- 09-02 Legislative Request regarding 100% disabled Vet., Fire Districts

### **INVENTORY TAXATION**

- 94-38 OTC legal opinion that commercial inventory taxation is based on average inventory on hand regardless of manner of disposition

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- 96-43 S.B. 681 counties must actively value property on an annual basis.  
H.B. 2198 poses 3 state questions: (1) Locks assessment between 11% and 13.5%  
(2) 5% annual valuation cap on fair cash value, (3) senior valuation limitation
- 96-45 S.B. 723 changes continued education to 30 hours in 3 years
- 96-53 H.B. 2208 Motor fuel tax exemption repealed; motor fuel tax collection altered
- 96-63 S.B. 725 affecting due dates of ad valorem taxes (*before* Jan. 1 or April 1)

- 96-78 Bills effective 11-1-97
- 98-40 S.B. 958 funding for new computer hardware for Kb counties
- 98-41 S.B. 958 funding for new computer hardware for CPS counties
- 98-46 1998 Legislative changes
- 98-50 S.B. 1222: Treasurer may waive penalty and interest when taxpayer not at fault
- 99-15 Request information for legislative impact projections
- 99-23 Notice of 1999 legislative changes
- 01-33 2001 Legislative Changes
- 02-25 2002 Legislative Changes
- 04-19 2004 Legislative Changes sent to county officers
- 05-19 2005 Legislative Changes
- 06-24 2006 Legislative Changes
- 07-29 2007 Legislative Changes
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- 10-14 2010 Legislative Changes
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- 91-26 Manufactured home title transfers must have taxes paid in full
- 95-04 Memo from Dept. of Public Safety stating manufactured home cannot be moved utilizing repossession papers only
- 96-30 Manufactured home annual decal requirements
- 96-31 Manufactured home dealer listing by physical address
- 96-56 Bulletin from Dept. of Public Safety stating mfg. homes being transported must have an OTC Form 936 before obtaining an oversize permit from DPA
- 96-69 Form 936 Procedures and Requirements
- 96-79 New Form 936 effective 1-1-97
- 97-03 Quick Reference Guide for Manufactured Home Dealers
- 97-76 Repossession of manufactured homes
- 97-91 District Court upheld SB 564: moving procedure administered by tax agents
- 97-92 Motor Vehicle Division Bulletin 97-14: Implementation of S.B. 564, moving procedure through tag agent
- 98-01 S.B. 564 manufactured home legislation
- 98-02 S.B. 564 repossessed manufactured home legislation
- 98-10 Assessor Manufactured Home Quick Reference Guide
- 98-22 Manufactured home movement report
- 98-34 Manufactured home movement report January – March
- 98-42 Manufactured Home Quick Reference Guide: Amended pursuant to S.B. 1114
- 98-63 Manufactured home size and weight permits
- 00-17 Confidentiality of motor vehicle records
- 01-04 Manufactured Home Title Information
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- 02-27 Permanent Rules & Mfg. Homes Quick Reference Guide
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- 07-40 Reinstatement of titles for mfg homes

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- 00-16 Municipal boundary digital maps

- 00-25 Assessor survey regarding digital photography
- 02-35 Printers for MIMS Counties

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- 96-53 H.B. 2208 : (1) Motor fuel tax exemption repealed  
(2) Method of fuel collection altered

### **MOTOR VEHICLE RECORDS**

- 00-17 Confidentiality of motor vehicle records

### **MOTOR VEHICLE STAMPS**

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- 92-04 Remittance reports separate for (1) farm implement and (2) motor vehicle stamps
- 92-54 Stamps to be ordered on letterhead

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- 00-29 AG Opinion 00-23 procedures for adding omitted property
- 06-41 AG Opinion 06-31: Allocation & collection of omitted property interest

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- 91-03 OTC orientation program reminder
- 99-01B New Assessors' Orientation
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- 98-51 S.B. 1222 Treasurer may waive penalty & interest based on no fault of the taxpayer

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- 95-38 A.G. Opinion 95-7 defines household personal property
- 96-02 Standard Industrial Class Codes for personal property form 901 & 901-EZ
- 97-01 Veteran's exemption applied to manufactured homes; exemption used in another county
- 97-41 Veteran's personal property for Merchant Marines serving in WW-II only. Supersedes Bulletin 90-08
- 98-20 RCN Schedules for Valuation of Personal Property
- 98-59 Personal property rendition form programming for THE
- 03-20 Rental personal property not taxable to customer

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- 94-06 S.B. 866 Pipeline Project: Letter to tax representatives concerning pipelines
- ~~94-39 Application for pipeline crossing permit [bulletin cancelled]~~
- 99-36 Pipeline Component Schedule (draft)

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- 94-02 Property in same class must be assessed at same percentage
- 96-04 Conservation Reserve Program land is classified as "cropland" for valuation
- 98-76 Legal opinion: Agriculture acreage size
- 04-03 Legislative Information Request for Revenue Impacts

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02-05 A.G. Opinion #01-56 prohibits public trust financing of housing programs involving property exempt from ad valorem tax

## **PUBLIC UTILITY**

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95-50 Request for public utility dollar amount in escrow  
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96-64 Companies to be centrally valued for 1996  
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96-82 District court settlement: Western Gas Resources, Inc.  
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97-35 Settlement: Hitchita Gas Company  
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97-46 American Central Gas Companies deemed not public service  
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97-48 Centrally to locally valued  
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97-52 Centrally to locally valued  
97-54 Cobopco, Inc. – value locally  
97-55 Gruy Petroleum Management Company, value locally  
97-56 Public Service values certified by CBOE  
97-61(a&b) Court case: Mustang Fuel Corporation  
97-71 Court case: Burlington Resource Oil & Gas Company  
97-75 Centrally to locally valued  
97-77 Court case: Willow Pipeline (Bryant)  
97-79 Centrally to locally valued  
97-82 Court case: Oklahoma #9 Rural Cellular  
97-90 Court case: Universal Resources  
98-06 VYVX Company locally valued 1997  
98-07 Trident NGL court settlement  
98-11 Central to local assessment issue: Proposal reviewed by H.B. 1337 committee  
98-17 NOTTI Gathering: court settlement

- 98-18 NGC Energy Resources: court settlement
- 98-37 Court ruling: Cellular phones are public service & subject to central assessment
- 98-44 KN Gas Gathering court settlement
- 98-45 Final Court Decision: Cell phones are public service subject to central assessment
- 98-51 Informix Standard Engine Runtime Upgrade not needed to resolve Y2K
- 98-72 Koch Hydrocarbon court settlement
- 98-73 Koch Oklahoma Midstream: settlement
- 98-75 Caney Valley Gathering: court settlement
- 99-07 Court settlements: Cimarron Gas, Indian Nations Gas, NGC Resources, Shoreham Pipeline, Stellar Gas, Ringwood Gathering, Trident NGL, & Vintage Pipeline
- 99-34 District court settlements: Koch Oklahoma Midstream, KN Gas Gathering, Koch Hydrocarbon
- 01-38 Valuation of centrally assessed public service corporations
- 03-46 Southwestern Bell Telephone Company settlement
- 11-28 Discovery of Public Service Property

## **RECORDS**

- 97-08 A.G. Opinion 96-26: resale of public records
- 03-49 Requests for information

## **RULES & REGULATIONS; GUIDES**

- 91-37 Treasurers: Farm Implement Tax Stamp Law Guidelines
- 91-38 Assessors: Farm Implement Tax Stamp Law Guidelines
- 91-48 1991 Equalization Study
- 91-49 1992 Oklahoma Personal Property Valuation Schedule
- 92-52 Development of Business Personal Property Manual
- 94-10 Rules and regulations supplied to assessors
- 94-40 Oklahoma Tax Commission Rules, Title 710, Chapter 10, Ad Valorem
- 94-55 Draft of permanent rules revision for administration of manufactured homes
- 94-57 Request of additional input on revising manufactured home rules & regulations
- 94-63 Oklahoma Business Personal Property Guide
- 94-65 Oklahoma Personal Property Valuation Schedule
- 96-78 1997 Swine Barn/ Poultry House Valuation Schedule
- 97-05 1996 Equalization Performance Audit
- 97-16 Corrections to Business Personal Property Schedule
- 97-16 Correction to Bulletin 97-16, Business Personal Property Schedule
- 97-21 Agricultural Use Value Capitalization Rate
- 97-24 Progress Report on County Completion Levels
- 97-34 1996 Progress Report to the Legislature and State Board of Equalization
- 97-57 Confidentiality statute altered regarding motor license agents; records
- 97-69 Annual Valuation Review to be conducted
- 97-84 1998 Business Personal Property Valuation Schedule
- 97-85 1998 Swine Barn and Poultry House Valuation Schedules
- 97-88 1997 Equalization Performance Audit
- 98-12 1998 Business Personal Property Schedule correction
- 98-29 Valuation of drilling rigs
- 98-30 Business Personal Property Tend Tables
- 98-31 1998 Swine Bar & Poultry House Valuation Schedule Amendment
- 98-32 Drilling rig valuation
- 98-35 Commercial poultry facilities
- 98-36 OTC Permanent Rules: Chapter 10
- 98-79 1999 Business Personal Property Valuation Guide
- 98-85 1999 Personal Property Valuation Schedule

99-02 1998 Progress Report to the Legislature  
 99-03 Data collection for County Information Directory  
 99-04 Correction pages 1999 Business Personal Property Schedule  
 99-06 Ad Valorem Tax Laws – Revisions  
 99-16 1999 County Information Director  
 99-28 Manufactured Home Quick Reference Guide  
 99-39 2000 Business Personal Property Schedule  
 00-01 1999 Progress Report to the Legislature  
 00-02 2000 Business Personal Property Valuation Schedule  
 00-04 Correction Page: Business Personal Property Valuation Schedule  
 00-05 Tax law revision; A.G. opinion abstract; 1999 Abstract of Bulletins  
 00-06 2000 Use-value Capitalization Rate  
 00-15 Oklahoma 1999 Ad Valorem Statistics  
 00-18 Confidential motor vehicle records  
 01-05 Business Personal Property Valuation Guide  
 01-07 Business Personal Property Valuation Schedule  
 01-08 Business Personal Property Valuation Schedule Update  
 01-10 Use Value Capitalization Rate  
 01-11 Use of Business Personal Property Trending Tables  
 01-15 Cancellation of Bulletin 01-11 regarding Bus. Personal Prop. Trending Tables  
 01-34 Manufactured Home Quick Reference Guide  
 01-35 Ad Valorem Permanent Rule Changes, OTC Chapter  
 01-54 Bus. Personal Property Valuation Guide for 2002 will not be published due to 2001  
 economy; continue using 2001 guide  
 01-55 2002 Business Personal Property Valuation Schedule update  
 03-05 2002 Progress Report to the Legislature; Annual Calendar of Events  
 03-06 2002 Revision to the 2001 Ad Valorem Tax Laws  
 03-07 2003 Business Personal Property Valuation Guide  
 03-08 2003 Business Personal Property Valuation Schedule  
 03-09 2003 Business PP Valuation Schedule mailed to Tax Representatives  
 03-11 New Business Regulations; 2003 County Information Directory  
 03-12 2001 Ad Valorem Tax Laws and 2002 Revisions mailed to County Clerks  
 03-34 2003 Legislative Changes mailed to Assessors, Treasurers, Excise Board Members,  
 and Equalization Board Members  
 03-38 Homestead Exemption Publication; Manufactured Home Quick Reference Guide  
 03-48 Business Personal Property Valuation Schedule Updates  
 05-02 2004 Tax Law Revisions to Clerks/CBOE  
 05-03 2004 Tax Law Revisions to Assessors  
 05-42 2006 Business Personal Property Valuation Guide  
 05-44 2006 Business Personal Property Valuation Schedule  
 05-45 2001 Tax Laws with Update through 2005 to Assessors  
 05-46 2001 Tax Laws with Update through 2005 to Clerks  
 06-04 2005 Equalization Study as presented to Legislature  
 06-08 Ad Valorem Tax Laws on CD  
 06-15 2005 Progress Report to the Legislature  
 06-46 2007 Business Personal Property Valuation Guide  
 07-03 Update to 2007 Bus. Personal Property Valuation Schedule  
 07-07 2007 Tax Law Revisions to Assessors  
 07-08 2007 Tax Law Revisions to Clerks  
 07-09 2007 Additional Pages to Tax Law Revisions to Assessors  
 07-10 2007 Additional Pages to Tax Law Revisions to Clerks  
 07-20 2007 County Information Directory  
 07-48 2008 Trending & Depreciation Tables

- 08-03 2008 Business Personal Property Valuation Schedule
- 08-04 2008 Business Personal Property Valuation Guide
- 08-05 Tax Law Revisions to Assessors
- 08-05 Tax Law Revision to Clerks
- 08-08 2007 Progress Report to the Legislature and State Board of Equalization
- 08-11 2008 Pipeline Cost Schedule
- 08-39 First-year Depreciation of Business Assets
- 08-40 2009 Business Personal Property Valuation Schedule
- 08-43 2009 Pipeline Cost Schedule

### **SALES TAX**

- 95-35 No tax liability if paying with county purchase order. Tax applied if payment made by employee who is then reimbursed by county.

### **SCHOOL DISTRICT BOUNDARIES**

- 01-29 New law regarding school district boundaries

### **STATE QUESTIONS**

- 96-66 Guidelines for S.Q. 675 – assessment percentage frozen at 1-1-96 level
- 96-67 Guidelines for S.Q. 676 – 5% cap on property value increase
- 96-68 Guidelines for S.Q. 677 – valuation limitation for seniors
- 96-79 “Power Point” presentation on 3 state questions
- 97-04 Clarification of S.Q. 669: Supplements bulletins 96-66, 96-67 and 96-68
- 08-38 S.Q. 735: Household Personal Property of 100 Disabled Vets  
S.Q. 741: No application for exemptions may be filed for prior tax years

### **SWINE BARNS & POULTRY HOUSES**

- 96-78 Swine Barn and Poultry House Valuation Schedule
- 97-85 1998 Swine Barn and Poultry House Valuation Schedules
- 98-31 1998 Swine Bar & Poultry House Valuation Schedule Amendment
- 00-36 2001 Swine Barn/ Poultry House Schedule

### **TRAINING**

- 98-59 Marshall & Swift Commercial Training
- 00-07 IAAO Course Survey
- 11-18 CAMA Regional Training

### **VALUATION (also see “rules, regulations and guides”)**

- 94-59 Valuing commercial ratite (ostriches & emus)
- 98-03 Cost Trending Conversion Chart
- 98-60 Valuation changes after assessment roll is certified
- 98-74 Meeting concerning valuation of petroleum assets
- 99-05 H.T.E. CAMA trending table information
- 99-20 Valuation Adjustments for Storm Damage
- 96-70 Two-day training: appraisal & assessment of companies formerly valued centrally
- 97-87 Land split: Valuation is limited by 5% cap
- 01-39 5% increase, AG Opinion 01-36, re: OK Const. Art. X, Section 8B
- 02-36 Original Cost Trending Factors for 2003
- 03-21 Valuation Adjustments for Storm Damage
- 03-35 OTC Legal Opinion O-03-006: Fractionation tanks not qualified as machinery or commercial trailers

- 04-32 Ad Valorem Taxation of Commercial Frac. Tanks
- 06-11 Procedures for adjusting sold properties to fair cash value
- 08-39 First-year Depreciation of Business Assets

**VALUATION LIMITATION (FREEZE)**

- 97-06 Form 994: Senior Valuation Limitation/ Additional Homestead Exemption
- 97-11 Senior Property Valuation Limitation Brochure
- 97-19 Income Verification Request – Form 996
- 97-37 Constitutional limitation (cap) regarding sold properties
- 97-87 Land Split: Valuation is limited by 5% cap
- 01-39 A.G. Opinion 01-36 Article X Section 8B: 5% Increase
- 04-26 Qualifying Income for Property Valuation Limitation
- 05-15 A.G. Opinion 05-17 Application of Value Limitation
- 05-21 Application of Ad Valorem Tax Freeze
- 05-30 Qualifying Income for Property Valuation Limitation
- 05-43 Gross Household Income Determination Using Federal Income Tax Forms
- 06-32 Qualifying income for property valuation limitation, OK Const. Art. X Sec. 8C
- 07-32 Qualifying income for property valuation limitation
- 09-28 Qualifying Income for Property Valuation Limitation (Art. X, Sec. 8C)

**VETERAN’S EXEMPTION (also see “exemptions”)**

- 97-09 Public health service employees are eligible for veteran’s exemption (supercedes Bulletin 96-27 issued 4-5-96)
- 97-10 Survey to determine how counties apply the \$200.00 veteran’s exemption
- 05-26 100% Disabled Veterans’ Exemption
- 05-34 Spouse Qualification Letter for 100% Disabled Veterans’ Exemption
- 06-14 100% Veteran’s Exemptions to be placed on abstract & homestead exemption report
- 07-37 Fire Protection Districts – 100% Veterans
- 07-38 Date of Qualification – 100% Veterans
- 10-10 Veteran’s Exemption for Surviving Spouse

**VISUAL INSPECTION**

- 92-55 68 O.S. §2823B wording changed to read “charges for visual inspection costs will include sinking fund”
- 00-28 Visual Inspection Progress Report Questionnaire
- 01-43 Visual Inspection Progress Report Questionnaire
- 02-32 Visual Inspection Progress Report Questionnaire
- 03-41 Visual Inspection Progress Report Questionnaire
- 05-38 Visual Inspection Progress Report Questionnaire
- 06-27 Four-year Visual Inspection Plan
- 07-01 2006 Equalization Study
- 07-14 2006 Progress Report to the Legislature and SBOE
- 07-34 Visual Inspection Progress Report Questionnaire
- 07-47 2007 Equalization Study
- 08-29 Visual Inspection Progress Report Questionnaire
- 08-37 2009 Business Personal Property Valuation Guide & 2008 Equalization Study
- 09-31 Visual Inspection Progress Report Questionnaire
- 10-13 2011 – 2014 Visual Inspection Plan

**WASTELAND CLASSIFICATION**

- 93-31 Identification for valuation
- 02-12 Wasteland identification for use value classification