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Oklahoma Tax Commission – Ad Valorem Division  
Revised through 2008

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- 05-23 Second “ “ “
- 05-25 Third “ “ “
- 05-31 Fourth “ “ “
- 05-36 Fifth “ “ “
- 05-40 Sixth “ “ “
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- 06-22 Second “ “
- 06-28 Third “ “
- 06-31 Fourth “ “
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- 07-27 Second “ “
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- 07-39 Fifth “ “
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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	“	“
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- 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

## **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

**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

**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

**WASTELAND CLASSIFICATION**

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