



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: January 23, 2009

Number: 09-04

SUBJECT: 2001 OKLAHOMA AD VALOREM TAX LAWS WITH REVISIONS

DEAR COUNTY CLERKS:

Pursuant to Title 68 Oklahoma Statutes Sections 2875 and 2898, we are providing three copies of the 2001 Oklahoma Ad Valorem Tax Laws for the use and benefit of the members of your County Board of Equalization. This is a complete reprint of the Tax Laws with revisions through the 2008 Legislative changes. These tax laws are also available on the official OTC website at www.tax.ok.gov.

This publication includes the most frequently used tax statutes but does not include all statutes which may pertain to the ad valorem taxation process and should not be relied upon in-lieu of the official edition of the Oklahoma Statutes. Selected additional statutes beyond those which appear in Title 68 are included in the index for reference or as an aid in research.

All users are encouraged to consult with legal counsel should any doubt arise concerning application or interpretation of relevant law.

If you would like additional copies or have any questions, please call our office at (405) 319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE, Director
Ad Valorem Tax Division

JS:jb