



Five Year Exempt Manufacturing

Ad Valorem Division
Oklahoma Tax Commission

Introduction

- Personal Property Section
 - Patty Heath, Paula Gibson, Doug Brydon
- 5 Year Exempt Manufacturing

Mike's Laughline Cartoons

OF COURSE I'M A PEOPLE
PERSON
YOU
FOOL!



M. Moore

M. Moore



Copyright David G. Barkasy

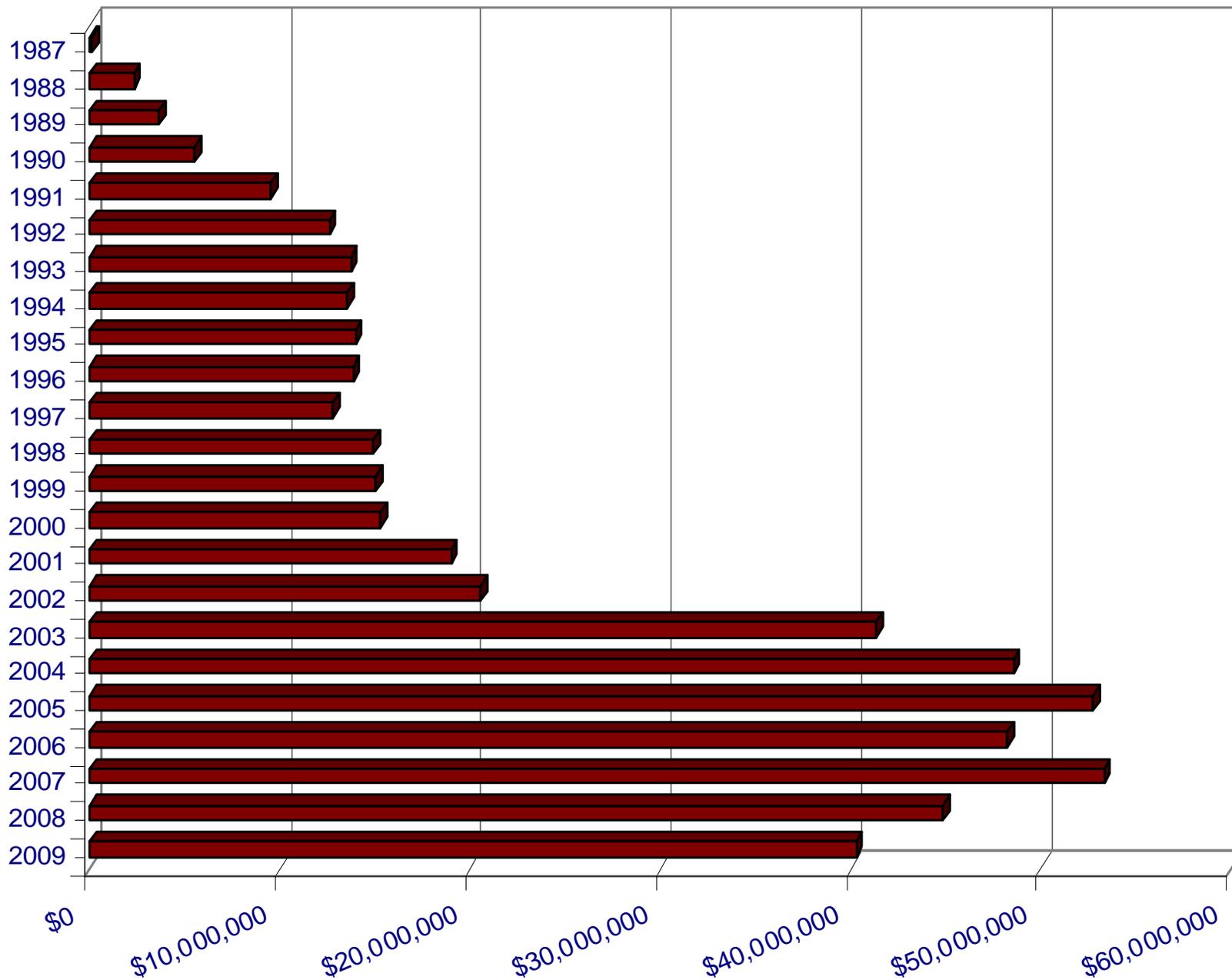
www.scserp.com



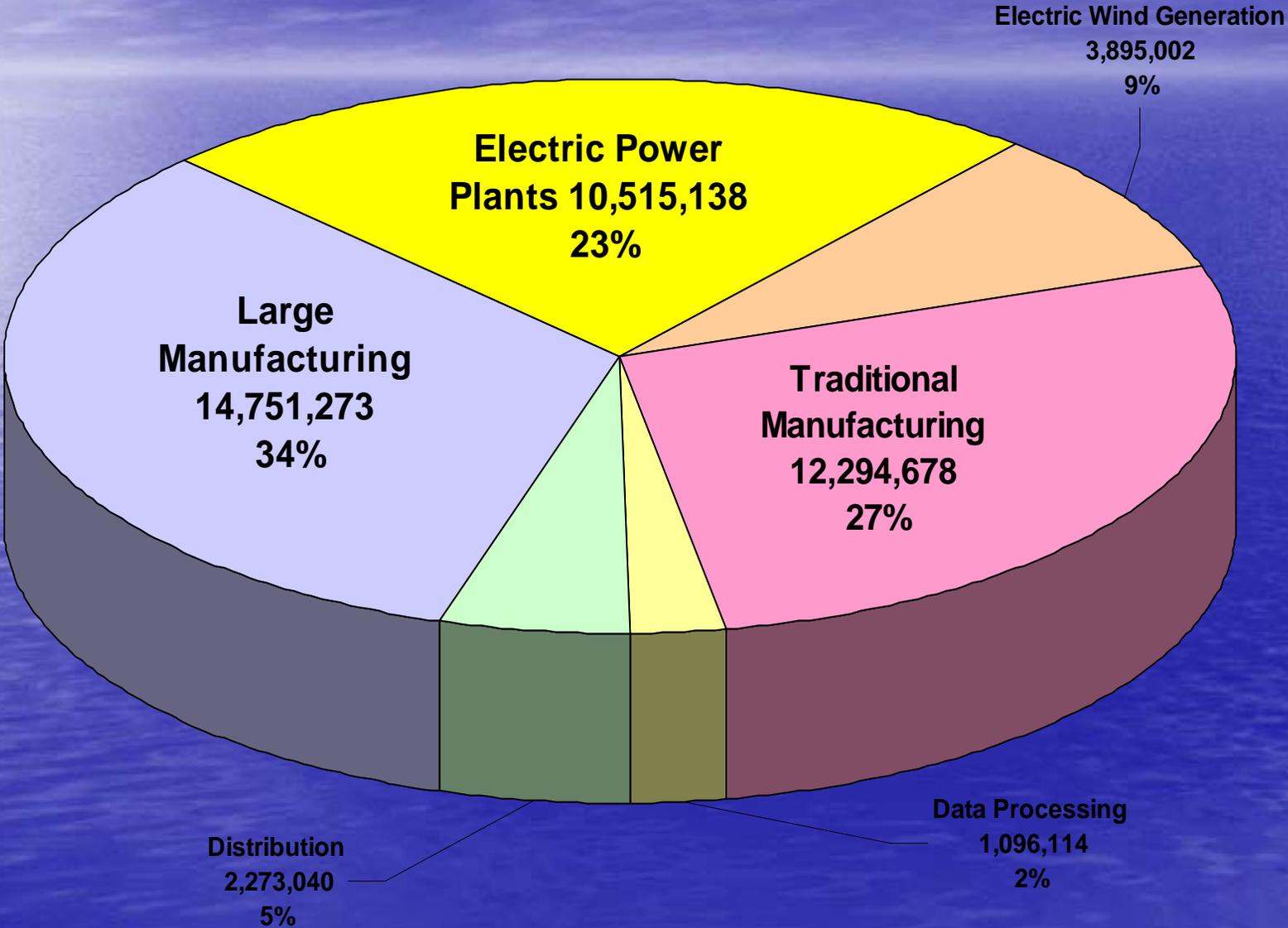
Ode to Paula Gibson

- #1 Behind the Scenes Operator
- #1 Producer of Workload
- #1 County Contact
- #1 Person to Call for any Problems
- Because She is the BOMB

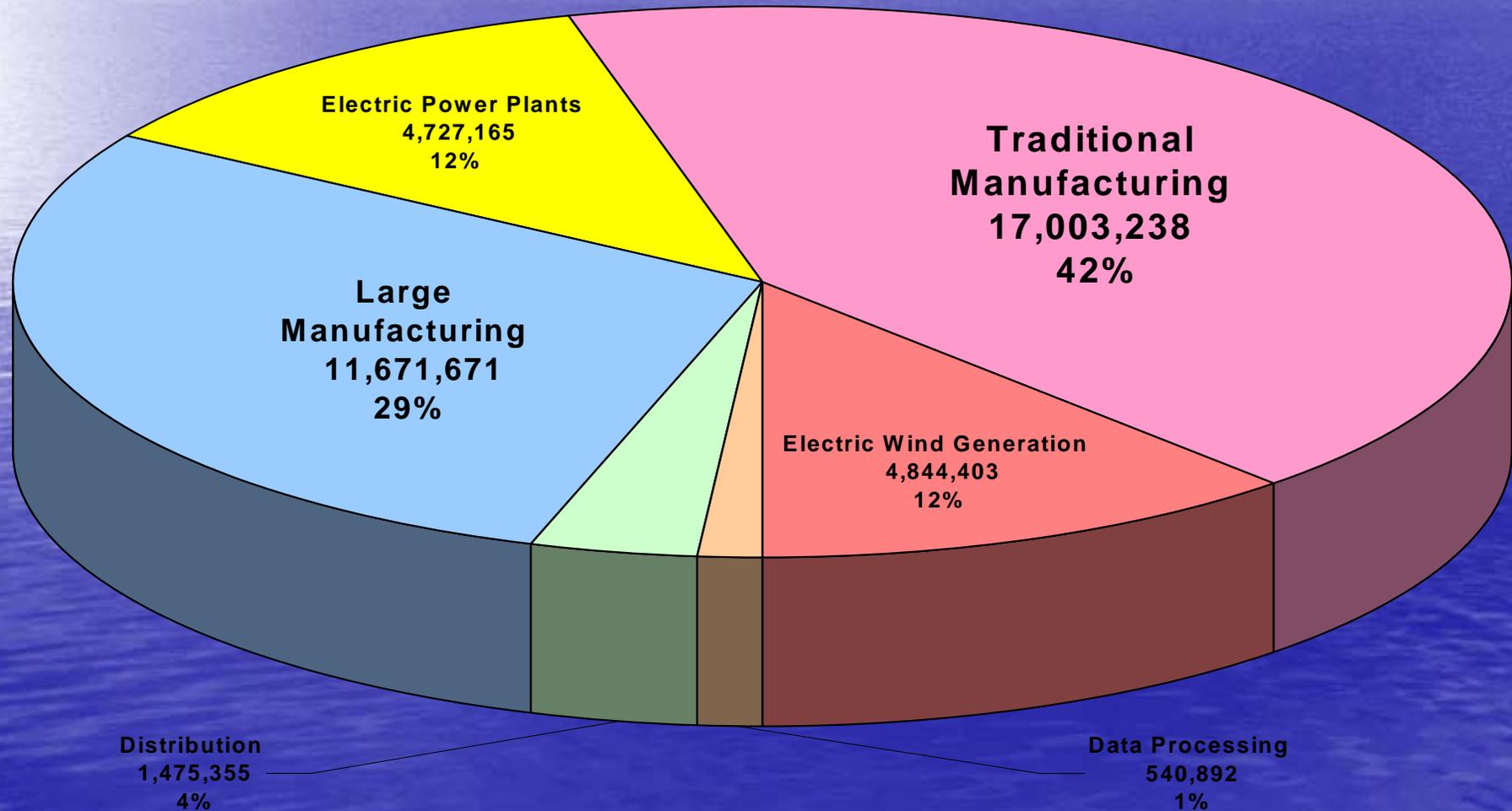
- State Question Passed in 1985
- First Payout 1987
- Created to increase jobs and stimulate the Oklahoma economy by giving companies incentive for growth in the state.



2008 Reimbursement by Type of Property Ad Valorem Reimbursement Fund



2009 Estimated Reimbursement by Type of Property Ad Valorem Reimbursement Fund*



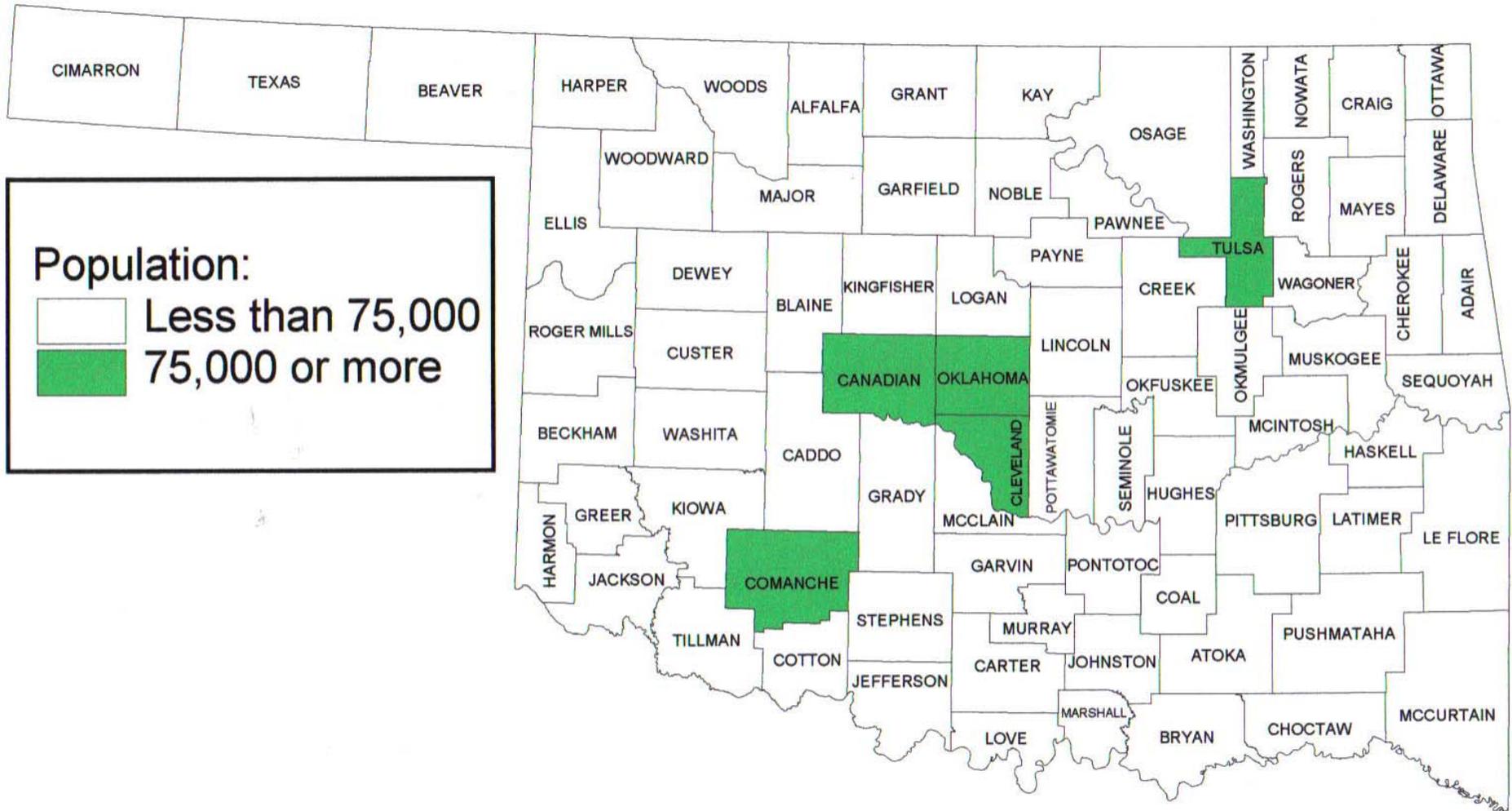
Qualifications

- \$250,000 Capital Investment/Increase
Payroll \$250,000
 - For Counties with a Population less than 75,000 based on the 2000 Census

Qualifications

- \$250,000 Capital Investment/Increase
Payroll \$1,000,000
 - For Counties with a Population more than 75,000 based on the 2000 Census

Counties with a Population Over 75,000 Based on 2000 Census



10 Things to Ponder

- Bills travel through the mail at twice the speed of checks.
- A conscience is what hurts when all of your other parts feel so good.
- A balanced diet is a beer in each hand.
- Thou shall not weigh more than thy fridge.
- Middle age is when broadness of the mind and narrowness of the waist change places.
- Never lick a steak knife.
- Junk is something You've kept for years and throw away three weeks before you need it.
- Experience is a wonderful thing. It enables you to recognize a mistake when you make it again.
- Nobody cares if you can't dance well. Just get up and dance.
- Never be afraid to try something new. Remember that a lone amateur built the Ark. A large group of professionals built the Titanic.

Computer Services Qualifications

- At least 80% of their annual gross revenues to an out of state buyer or consumer
- Invest \$7,000,000 and increase payroll by \$250,000 or maintain payroll

Distribution Centers

- Initial Investment of \$5 Million
- Employ at least 100 full-time employees
- Wages of 175% of the Federally mandated Minimum Wage

Paper Products Manufacturers

- \$2,000,000 or more in capital investment and payroll equal to 150% of the OESC average weekly wage, or
- \$5,000,000 or more in capital investment in initial year and \$5,000,000 per year in the subsequent 4 years

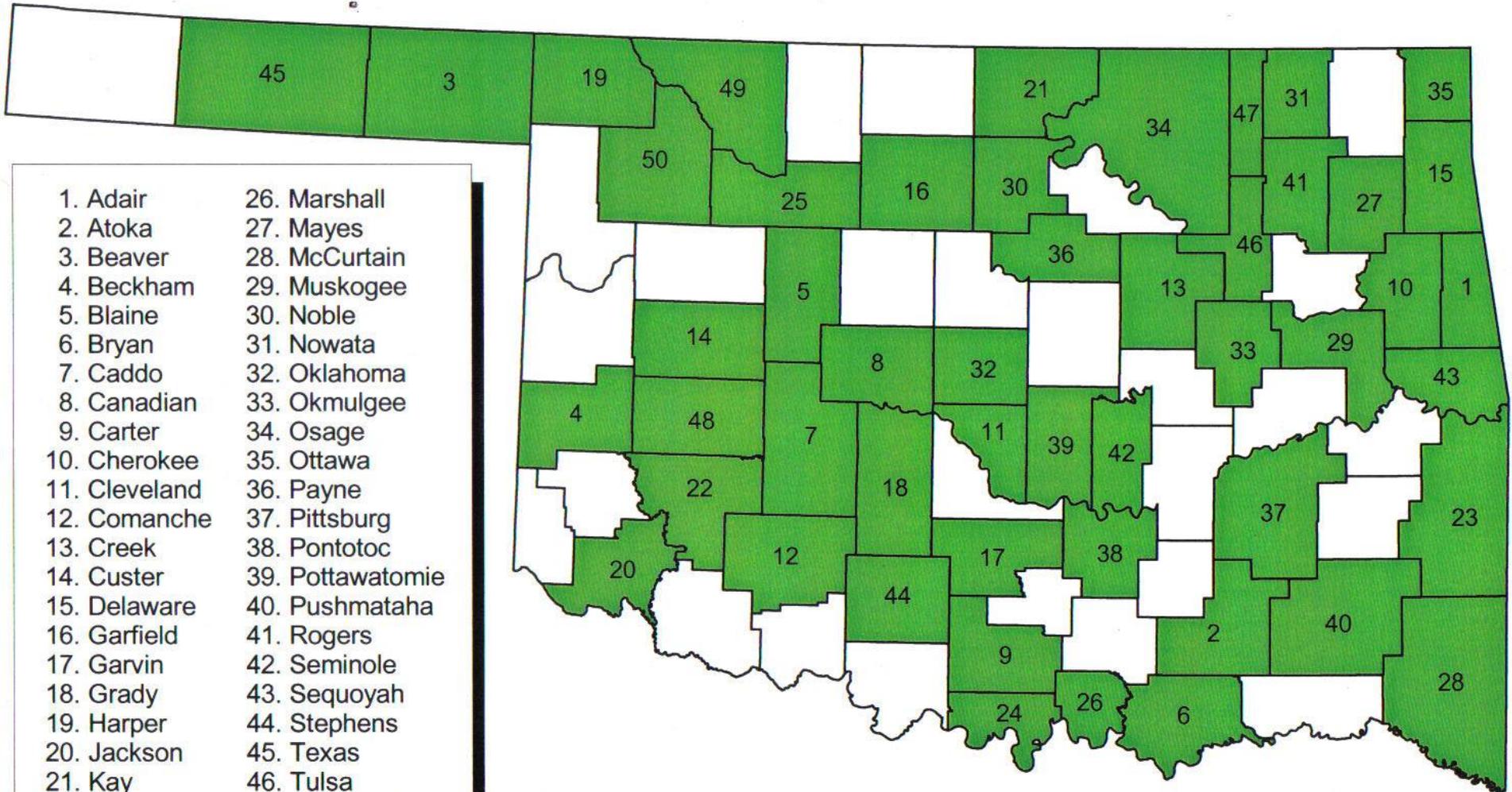
Application Process

- Industry Applies to County Assessor before March 15
- Approval or Disapproval by County Assessor and County Board of Equalization
- County submits application to Oklahoma Tax Commission by June 15

County Responsibility

- Receive Applications from Taxpayer by March 15.
- County Audits Applications

COUNTIES PARTICIPATING IN TXM PROGRAM - 2009



Why????

- Why does the sun lighten our hair, but darken our skin?
- Why can't women put on mascara with their mouth closed?
- Why is lemon juice made with artificial flavor, while dishwashing liquid is made with real lemons?
- Why don't we ever see this headline:
Psychic Wins Lottery ?
- Why is the man who invests all your money called a 'Broker' ?
- Why isn't there mouse flavored cat food?
- Who tastes dog food when it has a 'new & improved' flavor?
- Why didn't Noah swat those two mosquitoes?
- Why do they sterilize the needle for lethal injections?
- Why are they called apartments when they are all stuck together?
- Why do they call the airport ' the terminal' if flying is so safe?

**FIVE-YEAR AD VALOREM TAX EXEMPTION
FOR MANUFACTURERS
FILE CHECKLIST**

APPLICANT			
COUNTY	SCHOOL DIST.	XM#	YEAR

PLEASE CHECK THE APPROPRIATE SPACE BELOW WHEN COMPLETED

	One completed application for each year's assets claimed for exemption
	Applicable SIC Code(s)/NAICS Code(s)
	Qualifying category Question 4A, 4B, 4C 4D or 4E Form 900XM-R08/05
	Amount claimed for exemption (Question 6) land, building, machinery and equipment, or leasehold improvements.
	Asset list including description of asset, year acquired, cost of asset at time of acquisition. (Eligible year <u>only</u> per asset list NO MULTIPLE YEAR ASSET LISTS)
	Check asset list for eligibility of claimed items
	Enclose copy of field data card and warranty deed or lease/purchase agreement for claims relating to real property
	County map and plat map indicating facility location
	Signatures of applicant, notary and ASSESSOR (Page 4)
	Assessment percentages (Page 4)
	Signed 900 XMA-B form showing approval or disapproval for each application
	Copy of county worksheet showing calculation of valuation and depreciation amounts for business personal property
	Correct information on EMPLOYMENT LEVEL AFFIDAVIT (Pg. 5)
	Affidavit - (three year or less expansion plan)
	Copy of completed checklist for each application.
Yes No	Is this company in protest or litigation with the county concerning these assets value?

Completed by _____

Date _____

NOTICE OF APPROVAL OR DISAPPROVAL
BY COUNTY BOARD OF EQUALIZATION & COUNTY ASSESSOR OF
MANUFACTURER'S AD VALOREM TAX EXEMPTION

TO: Applicant _____
Address _____

PLEASE CHECK THE APPROPRIATE BOX:

The above application for exemption has been **APPROVED** by:
_____ County Assessor

The above application for exemption has been **APPROVED IN PART** by:
_____ County Assessor
The following property has been disapproved for exemption for the reasons indicated: _____

The above application for exemption has been **DISAPPROVED** by:
_____ County Assessor
For the following reasons: _____

PLEASE CHECK THE APPROPRIATE BOX:

The above application for exemption has been **APPROVED** by:
_____ County Board of Equalization

The above application for exemption has been **APPROVED IN PART** by:
_____ County Board of Equalization
The following property has been disapproved for exemption for the reasons indicated: _____

The above application for exemption has been **DISAPPROVED** by:
_____ County Board of Equalization
For the following reasons: _____

All applications approved by the County Assessor, in whole or in part, are subject to review and approval by the County Board of Equalization and the Oklahoma Tax Commission. Any person whose previously approved application for exemption has been denied or changed by the Board of Equalization may, **WITHIN TEN (10) DAYS** from receipt of this notice, file a complaint with the County Clerk requesting a hearing thereon. The complaint shall set forth the reasons why the exemption should be allowed and all pertinent facts in relation thereto. The applicant will be notified of the time and place of such hearing, and will be afforded the opportunity to present evidence in support of his claim for exemption. If complaint is not filed within the time specified, the determination of the board will become final.

COUNTY BOARD OF EQUALIZATION

DATE: _____

Sec. (County Clerk)

COUNTY ASSESSOR

DATE: _____

APPLICATIONS

- Refer to Handout

**APPLICATION FOR FIVE-YEAR
 AD VALOREM TAX EXEMPTION FOR
 OKLAHOMA MANUFACTURING
 OR RESEARCH & DEVELOPMENT FACILITIES**

**INCOMPLETE APPLICATIONS WILL BE NULL AND VOID
 (SEE ENCLOSED INSTRUCTIONS)**

To County Assessor of A County
 Year Company was Established in Oklahoma B
 Year This Facility became Operational in Oklahoma C
 Year Assets Acquired D Federal ID# E
 Manufacturers Sales Tax Exemption Permit # F

FOR ASSESSOR USE ONLY			
Application XM#	W	Millage	X
Date Filed	Y	Sch. Dist.	Z
Real Acct #	AA	Pers Acct #	BB

Application is hereby made for ad valorem tax exemption on an exempt manufacturing facility or research and development facility located in the above county on January 1, G , in accordance with the provisions of 68 O.S., Section 2902, as amended.

APPLICANT NAME: H
MAILING ADDRESS: I
CORPORATE CONTACT NAME, TELEPHONE AND E-MAIL ADDRESS: <u> J </u>
FACILITY CONTACT NAME AND TELEPHONE: K
FACILITY PHYSICAL LOCATION: L

EMPLOYEE BASIC HEALTH INSURANCE CARRIER: M
INSURANCE CARRIER MAILING ADDRESS: N
POLICY NUMBER: O

APPLICABLE NAICS CODE(S) AND MATERIALS USED: P
MANUFACTURING ACTIVITY DESCRIPTION: Q

- Is the facility a research and development facility as defined in Title 68 O.S. 2001 Supp. §2902 as amended?
 YES NO If yes, explain the activity: R
 EXPLANATION: S
- Is this the Initial Year of the application? YES NO T
- Has the applicant continued to operate all facilities in Oklahoma? YES NO If no, explain the circumstances involved. EXPLANATION: U
- Is this Personal Property Only? YES NO If No, continue. If Yes, please skip to Question 7 V

- Basic Health Insurance offered by company. What if the employees opt not to get the insurance because they can't afford the premium?
 - Employee can decline to participate with the company insurance program.
 - 68-3603 A (b) refers to Insurance requirements for 5 Year exemption – same as Ok Quality Jobs Program Act (3601)

6A. Is this a concern that was not engaged in business in Oklahoma or did not have property subject to ad valorem taxation in Oklahoma and constructed a facility or acquired an existing facility which had been unoccupied for 12 months? YES ___ NO ___ If yes, complete the following:

Date last occupied :		Name of former owner or occupant:	
Date acquired by applicant:		Date occupied by applicant:	
Date construction began:		Date construction completed:	
Total costs:		Total square feet of building:	
Total land area currently used for manufacturing or research & development:			

6B. Is this a concern that was engaged in business in this state or had property subject to ad valorem taxation in this state and constructed a facility in Oklahoma at a different location and continued to operate all its facilities in Oklahoma to January 1 of this year? YES ___ NO ___ If yes, complete the following:

Date construction began:		Date construction substantially completed:	
Total costs:		Total square feet of building prior to expansion:	
Total sq. feet of building after expansion:		Total area of land in use prior to expansion:	
Total area of land in use after expansion:			

6C. Is this a concern that was engaged in business in this state or had property subject to ad valorem taxation in this state and expanded an existing facility and this exemption is claimed on the expansion of an existing facility? YES ___ NO ___ If yes, complete the following:

Date construction or expansion began:		Date construction or expansion completed:	
Total costs:		Total square feet of building prior to expansion:	
Total sq. feet of building after expansion:		Total area of land in use prior to expansion:	
Total area of land in use after expansion:			

6D. Is this a concern that was engaged in business in this state or had property subject to ad valorem taxation in this state and acquired an existing facility in Oklahoma which had been unoccupied for 12 months or longer and continued to operate all its facilities in Oklahoma to January 1 of this year? YES ___ NO ___ If yes, provide the following:

Date last occupied:		Name of former owner or occupant:	
Date acquired by applicant:		Date occupied by applicant:	
Total costs:		Total square feet of building:	
Total land area currently used for manufacturing or research & development:			

Explanation

- 6A – New Company builds a new facility or acquires an existing facility that has been unoccupied for 12 months
- 6B – Taxpayer builds in different location
- 6C – Taxpayer expands current Facility
- 6D – Existing Taxpayer acquires a building that has been unoccupied for 12 months.

Please indicate property owned at this facility and its value on which exemption is being claimed. Exclude licensed/tagged vehicles.
 (USE PAGE 6 WORKSHEET)

OWNED PROPERTY	ORIGINAL COST OF OWNED PROPERTY	YEAR ACQUIRED OR CONSTRUCTED	NEW OR USED
LAND			
BUILDINGS			
MACHINERY & EQUIPMENT			
LEASEHOLD IMPROVEMENTS			
TOTAL REQUESTED			

All cost amounts rendered for machinery or leasehold must be substantiated with itemized lists, giving a description of the asset, original cost, and year acquired. Please attach the additional pages to this form and identify as to item or question.

8A. If real or personal property is leased using a lease-purchase agreement, attach a copy of the lease and indicate the following: (USE PAGE 6 WORKSHEET)

LEASE REAL AND PERSONAL PROPERTY		
	CONTRACT PURCHASE AMOUNT	DATE OF TITLE CONVEYANCE
LAND		
BUILDINGS		
MACHINERY & EQUIPMENT		

8A-1 Are lease payments applied to the purchase price? YES ___ NO ___ If no, explain:
 EXPLANATION: _____

8B. Is the lease-purchase amount stated in the agreement? YES ___ NO ___ If yes, for what amount?

Note 1: If additional space is required for this question, attach an addendum as needed. Specifically list all leased machinery and equipment by description, model year, and purchase amount.

Note 2: The filing of this application for exemption on certain exempt property does not relieve the applicant from the responsibility of listing all taxable property with the county assessor.

Note 3: It will be necessary for Tax Commission personnel to examine the facilities claimed for exemption.

STATE OF OKLAHOMA

_____ COUNTY

_____, being first duly sworn, according to law, depose and say: that I am the _____
_____ Company; that as such I am acquainted and know the accompanyi
statements, as shown by the exhibits, schedules and property listings herein to be true, correct and complete, as reflected by
records and books of account of the Company; and that all information requested herein has been fully and correctly given.

Applicant Signature

Subscribed and sworn to before me this _____ day of _____, _____
_____ Seal

Notary Public Signature

My Commission Expires: _____

Assessor Use Only

The assessment percentages for this county are as follows:

Real Property: _____%

Personal Property: _____%

Located in school district: _____

Ad Valorem Reference Number: _____

Signed: _____, County Assessor

Date: _____

This page requires a current notary and seal. It must be signed by an officer representative of the company. The assessor must fully complete the bottom part of the

AD Valorem Reference Number

The Standard Assessment percentages for this year for this county are as follows:

Real Property: _____%

Personal Property: _____%

Located in school district: _____

Ad Valorem Reference Number: _____

<i>County</i>	<i>SD #</i>	<i>ADV Ref #</i>	<i>Sch dist name</i>	<i>Jt Co</i>	<i>City</i>	<i>Dist Code</i>	<i>City Code</i>	<i>Special</i>	<i>01-02 Total levy</i>
CANADIAN	JI-80	09-041-00-0000	GEARY	BLAINE	RURAL	S080		EMS	60.700000
	JI-80	09-041-00-0660	GEARY	BLAINE	GEARY	S080	T030	EMS	60.700000
	JI-12	09-060-02-0000	LOOKEBA-SICKLES	CADDO	RURAL	S012			86.310000
	JI-161	09-070-02-0000	HINTON	CADDO	RURAL	S161			74.330000
	I-22	09-071-06-0000	PIEDMONT		RURAL	S022			96.880000
	I-22	09-071-06-0529	PIEDMONT		EL RENO	S022	T020		96.880000
	I-22	09-071-06-1255	PIEDMONT		OKLAHOMA CITY	S022	T060		112.770000
	I-22	09-071-06-1341	PIEDMONT		PIEDMONT	S022	T070		96.880000
	I-22	09-071-06-7000	PIEDMONT		OTHER	SO22		FPD	103.880000
	I-27	09-072-06-0000	YUKON		RURAL	S027			96.620000
	I-27	09-072-06-0529	YUKON		EL RENO	S027	T020		96.620000
	I-27	09-072-06-1255	YUKON		OKLAHOMA CITY	S027	T060		112.510000
	I-27	09-072-06-1867	YUKON		YUKON	S027	T090		97.700000
	I-27	09-072-06-7000	YUKON		OTHER	SO27		FPD	103.620000
	D-29	09-073-06-0000	RIVERSIDE		RURAL	S029			72.860000
	D-29	09-073-06-0529	RIVERSIDE		EL RENO	S029	T020		72.860000
	D-29	09-073-06-1867	RIVERSIDE		YUKON	S029	T090		73.940000
	D-29	09-073-06-7000	RIVERSIDE		OTHER	S029		FPD	79.860000
	D-31	09-074-06-0000	BANNER		RURAL	S031			72.990000
	D-31	09-074-06-0529	BANNER		EL RENO	S031	T020		72.990000
	D-31	09-074-06-1255	BANNER		OKLAHOMA CITY	S031	T060		88.880000
	D-31	09-074-06-1719	BANNER		UNION CITY	S031	T080		79.260000
	D-31	09-074-06-1867	BANNER		YUKON	S031	T090		74.070000
	I-34	09-075-06-0000	EL RENO		RURAL	S034			101.150000
	I-34	09-075-06-0529	EL RENO		EL RENO	S034	T020		101.150000

Breakdown

- 1st Set of 2 Numbers = County Number
- 2nd Set of 3 Numbers = State School District Number
- 3rd Set of 2 Numbers = Vo-Tech Number
- 4th Set of 4 Numbers = Identifies Specific City or Rural

FACILITY _____

DATE: _____

Generally, see Oklahoma Statutes Title 68, section 2902 (C), as amended, for payroll requirements.

Please note that "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." 68 O.S. 2902 (C) (2) as amended.

If the facility is located in a county with a population of fewer than seventy five thousand (75,000), according to the most recent Federal Decennial Census, there must be a net increase in annualized payroll at the facility of at least Two Hundred Fifty Thousand Dollars (\$250,000.00). 68 O.S. 2902 (C) (4)(a)(ii) as amended.

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, there must be a net increase in annualized payroll at the facility of at least One Million Dollars (\$1,000,000.00). 68 O.S. 2902 (C) (4)(a)(ii) as amended.

The Tax Commission is required to verify payroll information through the Oklahoma Employment Security Commission. 68 O.S. 2902 (C) as amended.

Each manufacturing concern applying for this exemption must provide payroll information for each of its facilities, in order to ensure statutory compliance, and for any other entities that it may operate in Oklahoma in order to verify the payroll information with the Oklahoma Employment Security Commission ("OESC").

FACILITY PAYROLL:

Exemption year requested	Total payroll at this facility in the calendar year prior to submission of this application	Total payroll at this facility in the calendar year prior to property placed in service:	Net increase or decrease of payroll
Yr. ___ 1			
Yr. ___ 2			
Yr. ___ 3			
Yr. ___ 4			
Yr. ___ 5			

OKLAHOMA EMPLOYMENT SECURITY COMMISSION PAYROLL:

Exemption year requested	Total payroll submitted to OESC for year prior to this submission of application:	Total payroll submitted to OESC for calendar year prior to property placed in service:	Net increase or decrease of payroll
Yr. ___ 1			
Yr. ___ 2			
Yr. ___ 3			
Yr. ___ 4			
Yr. ___ 5			

If the payrolls listed above are not identical, please list the reason for any discrepancies below. Include payroll amounts for any other facilities, retail stores, etc. that a manufacturing concern might have that would be reported with this facility's payroll to the OESC.

ATTACH OES-3'S FOR EACH QUARTER OF EACH YEAR

**EMPLOYMENT AND PAYROLL COMPLIANCE
FOR OKLAHOMA AD VALOREM MANUFACTURING EXEMPTION**

EXAMPLE

Exemption year requested	Total payroll at this facility in the calendar year prior to submission of this <u>application</u>	Total payroll at this facility in the calendar year prior to property placed in service	Net increase or decrease of payroll
Yr. <u>2010</u> 1	2009	2008	2009-2008
Yr. <u>2011</u> 2	2010	2008	2010-2008
Yr. <u>2012</u> 3	2011	2008	2011-2008
Yr. <u>2013</u> 4	2012	2008	2012-2008
Yr. <u>2014</u> 5	2013	2008	2013-2008

Column 1 = The year of the application

Column 2 = The payroll for the year prior to the application

Column 3 = The Base Year Payroll - This payroll should stay the same for all five years

Column 4 = The difference between Column 2 and Column 3 as indication of payroll increase or decrease

**AFFIDAVIT FOR FIVE-YEAR
AD VALOREM TAX EXEMPTION FOR
OKLAHOMA MANUFACTURING
OR RESEARCH & DEVELOPMENT FACILITIES**

I, _____, being first duly sworn, according to law, depose and say:

that I am the _____ of _____
Officer of Company *Manufacturing Concern*

I am acquainted with the business concern and am stating that from the start of initial construction, acquisition or expansion to the completion of the construction, acquisition or expansion for three years, whichever occurs first, will result in a net increase of annualized payroll* of

Check One

- \$250,000.00 or more-for counties under 75,000 in population**
- \$1,000,000.00 or more – for counties at 75,000 or above in population**
(For Use in: Canadian, Cleveland, Comanche, Oklahoma, and Tulsa Counties)

and that such employees will be provided a basic health benefits plan.

I acknowledge that the constitutional and statutory provision in effect at the time of filing the application for exemption will be the provisions that eligibility will be based on for the remainder of the five-year period. Any changes in the provision will not affect eligibility established at the time of filing.

Officer Signature

Subscribed and sworn to before me this _____ day of _____, 20_____.

Seal _____
Notary Public Signature

My Commission Expires:

Processing of Applications

- Desk Audit
- Payroll & Full-Time Employee count verified with OESC
- New applications are scheduled for physical inspection for qualifying assets used directly and exclusively in manufacturing

Top Five Reason I Can't Put a Comb Through My Hair

- #5 Why Can't We Balance
- #4 Where are the Approval Disapproval Forms
- #3 Why is Downtown Tulsa Shifted 30 degrees
- #2 How hard is it to complete page 4
- #1 I had Hair when I started this job





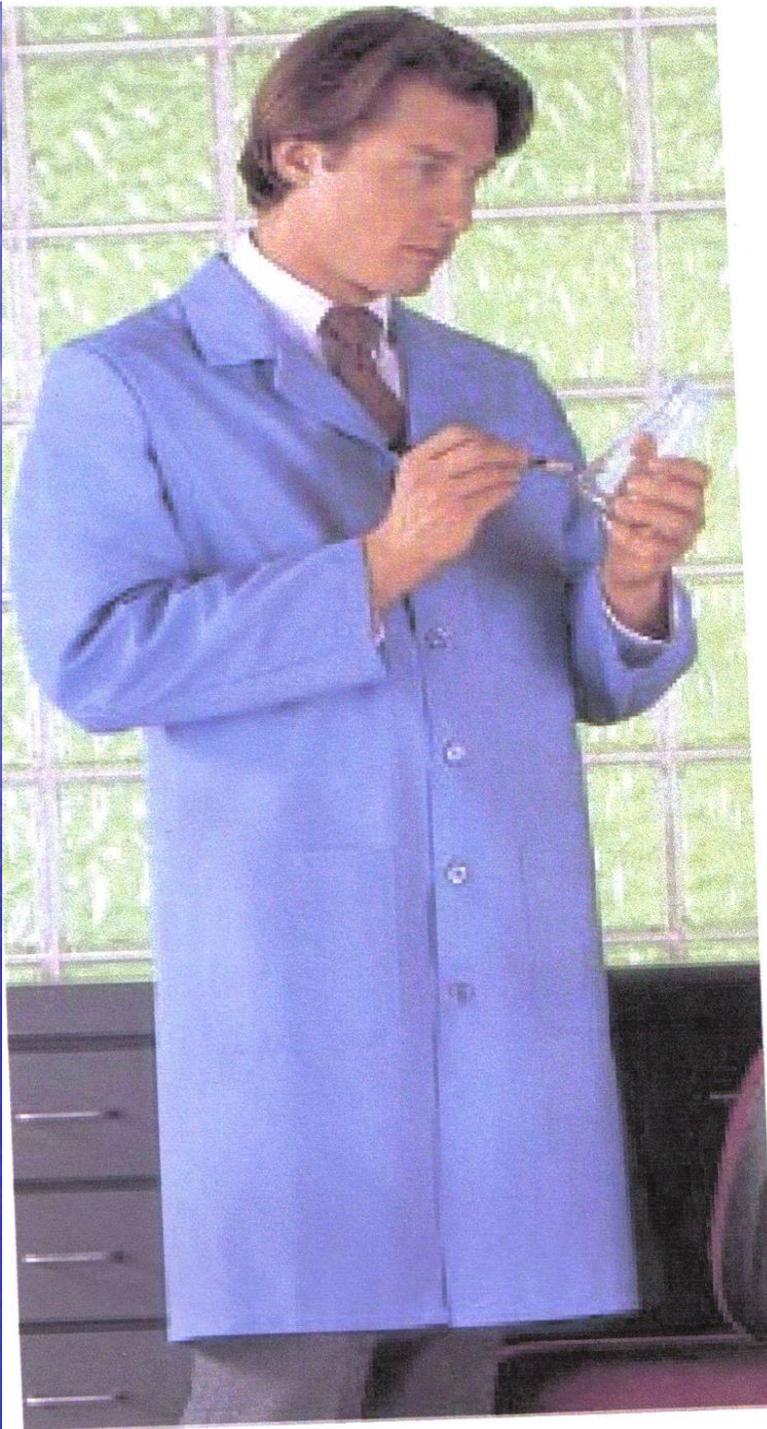


RHINO

STEEL

Meet or exceed
protection standards
established by
ANSI Z41P1
Test # 91











Tax Bill Balancing

- Separate Tax Bill for each account XM1, XM2, etc
- Real and Personal Property normally on separate statements – OK
- Omitted

KEEP THIS TOP PORTION FOR YOUR RECORDS
PLEASE DO NOT SEND CASH

For answers to any questions concerning this Tax Notice, call
(405)111-1345

BUSINESS PERSONAL ^

TAX BILL

Acct No: 708 Pay Group:

Date Prepared: 12/19/2007 01:47pm

Assessed Value:

2007^

Blk:

SKD:4123 FD: Exempt Amount: TifD: Lot:

DOUG'S HAPPY PETS CO XM-5
C/O SMALL COUNTY TREASURER
400 STREET
SMALL, OK 44444

01152008

Tax Amount
Tax Payments:
Tax Balance:
Cost Amount
Im Amount

392,949
392,949
120.28
47,263.91
0.00
47,263.91
0.00
LOO

\$47,263.91

DELQ.DUE

First Half Pay: \$23,631.95
Second Half Pay: \$23,631.95

Paid By

TEAR ALONG THIS PERFORATION AND RETURN PORTION BELOW WITH YOUR PAYMENT INCLUDE YOUR CHECK FOR TOTAL AMOUNT, MAIL TODAY TO SAVE ADDITIONAL INTEREST/COST

SMALL County Treasurer
2007 BUSINESS PERSONAL

Addr: SKD:4123 FD; TifD: Lot: Blk:

DOUG'S HAPPY PETS CO XM-5
SMALL COUNTY TREASURER
400 STREET
SMALL, OK 44444

First Half Pay: Second
Half Pay:

DELQ.DUE
\$23,631.96

TAX BILL Date Prepared: 12/19/2007 01:47pm

Acct No: 1XXA Pay Group:

Assessed Value: Exempt Amount 391949
Net Value %,949
Rate 1^028
Tax Amount 47,263,91
Tax Payments: 0.00

Tax Balance: 47,263.91
Cost Amount 0.00
tot Amount 0.00

Paid By

\$47,263.91

Make Checks Payable to : Me
 TINY COUNTY TREASURER
 789W.108TH, SUITE 101
 LARGER, OK 88888

Parcel ID Number
 75

Taxpayer Copy

- Breakdown	Mills	Amount	— i
COUNTY GENERAL	10.00	2,953.46	
COUNTY HEALTH	2.00	590.89	
VO-TECH GENERAL	10.00	2,953.47	
VO-TECH BUILDING	5.00	1,476.74	
COUNTY WIDE 4-MIL	4.00	1,181.39	
CITY SINKING	5.72	1,689.38	
SCHOOL DIST GEN.	35.00	10,337.15	
SCHOOL DIST BLDG	5.00	1,476.74	
SCHOOL DIST SINK.	24.17	7,138.54	
TOTALS	100.89	29,797.56	

Personal Tax

Stillwater

ASB

Legal Description:

06-XM-4 MISC TR 89-108N-54S

2007

		7895 R BT Values
Gross Assessed		295,347
Exemptions		0
Net Assessed		295,347
Total Tax		29,797.56
Total Tax Payments		0.00

Total Due **\$29,797.56**

398

DOUGIE'S HAIR MFG
 PO BOX 689542
 LARGER, OK 88888

Retain this portion for your records or when paying in person bring entire statement

2 Second Half Payment Personal Tax

School Dist

Taxroll Item #
 7895 R

TINY COUNTY TREASURER
 789W.108TH, SUITE 101
 LARGER, OK 88888

Tax Year
 2007

0998

TINY MISC TRS

06-XM-4 MISC TR 89-108N-222E D-752

Payment Enclosed

Owner 125070

Delinquent Taxes 2006P

Payment Enclosed	
Payroll no	
SECOND Half Tax	14,898.78
Penalty	
Mail/SA	
Lien	
Advertising	
Other	
Total	14,898.78

DOUGIE'S HAIR MFG
 PO BOX 689542
 LARGER, OK 88888

Enter Address Changes Here

Return this stub with
 SECOND HALF
 payment before APRIL
 1ST

W M Deputy.

'52 First or Full Payment Personal Tax

School Dist Tax Year
 2007

Taxroll Item #
 7895 R

TINY COUNTY TREASURER
 789W.108TH, SUITE 101
 LARGER, OK 88888

0998

STILLWATER MISC TRS

06-XM-4 MISC TR 089-108N-222E D-752

Payment Enclosed

- Payments —	
Circle One	
FULL PAYMENT	29,797.56

Owner 125070

MAKE CHECKS PAYABLE TO:

Your Treasurer
 Top County Treasurer
 P.O. Box 1110 Hat,
 Oklahoma 22222

KEEPUM HAPPY CO OKLAHOMA
 TAX COMMISSION 2501 LINCOLN
 BLVD
 OKLAHOMA CITY, OK, 73194-

Tax Roll Item Number Tax Year
 xcvb 2007

Parcel Number

Tax Type School District 189-45
 Personal Manufactured Home
 AcrM/Loti

Tax Rate (mills)
 86.4000

Gross Assessed Value
Exemptions Net Assessed Value
 94,595

V.I.N.
 94,595

Legal Description:

Tax Distribution; Mills: Amount:

FILED FORM 900 XM XM-2 2006
(ACQUIRED 2005) 5 YR MANUFACTURING EXEMPT
2ND YR OF 5 YR EXEMPTION

County School County General
 County Health School General

4.2500 10.6200 402.03 1,004.59
 2.1200 37.0300 200.54 3,502.86

School Building School Sinking Votec
 General Votec Building EMS Payment
 due dates and penalty

5.2900 500.41
 10.1700 962.03
 10.5800 1,000.82
 3.1700 299.87
 3.1700 299.87

Taxes become delinquent January 1st. Late penalty is 11/2% per month
 until paid. You may pay 1/2 the total amount due by December 31st. The
 second half must be paid by March 31st.

Payable Upon Receipt

Each statement for less than (\$25.00) must
 be paid in full

Total 2007 Tax Due 3,173.02

Retain this portion for your records or when paying in person bring both portions of your statement Detach

and mail this portion with your payment or bring both portions when paying in person

189-45

2007

Amount
 8,974/44

Tax Type	Owner Id #	Mrtg. Code	School District	Acres	/Lots	Item Number	Tax Year
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Personal 7458.04

Back Taxes 14,269.0
 legal description

FILED FORM 900 XM XM-2 2006 (ACQUIRED 2005) 5 YR MANUFACTURING
EXEMPT 2ND YR OF 5 YR EXEMPTION

Year
 2006

enter address changes here

KEEPUM HAPPY
 % OKLAHOMA TAX COMMISSION
 2501 LINCOLN BLVD OKLAHOMA
 CITY, OK. 73194-

Payment
 Type Half
 — I

Certificate	
Half Tax	4,086.51
Total 2007 Tax Due	\$8,173.02

Ann

Please send a stamped envelope if return of receipt is requested

Reimbursement

- **November and December** 2 copies of printouts to county assessors for verification
- **December** Tax Statements sent to OTC
- **March** Claim forms sent to county assessor for completion and signature by County Clerk
- **April** Claim forms submitted to Oklahoma Tax Commissioners for approval
- **June** Reimbursement sent to the County Treasurer – 1st payment for School Districts

Reimbursement Growth

- 1986 \$143,257
 - 7 Counties
 - 9 Companies
 - 9 Applications
- 2008 \$40,306,068
 - 50 Counties
 - 172 Companies
 - 520 Applications

So Where does the money come from?

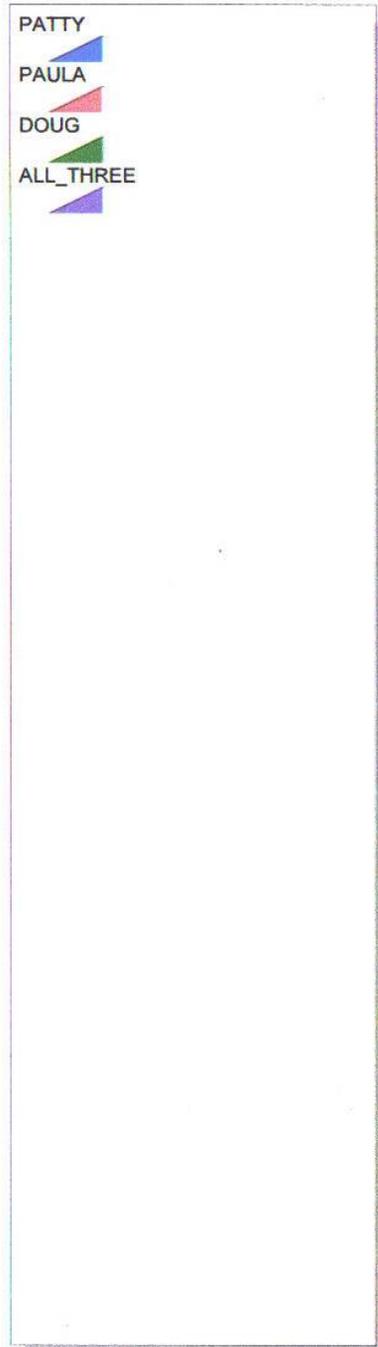
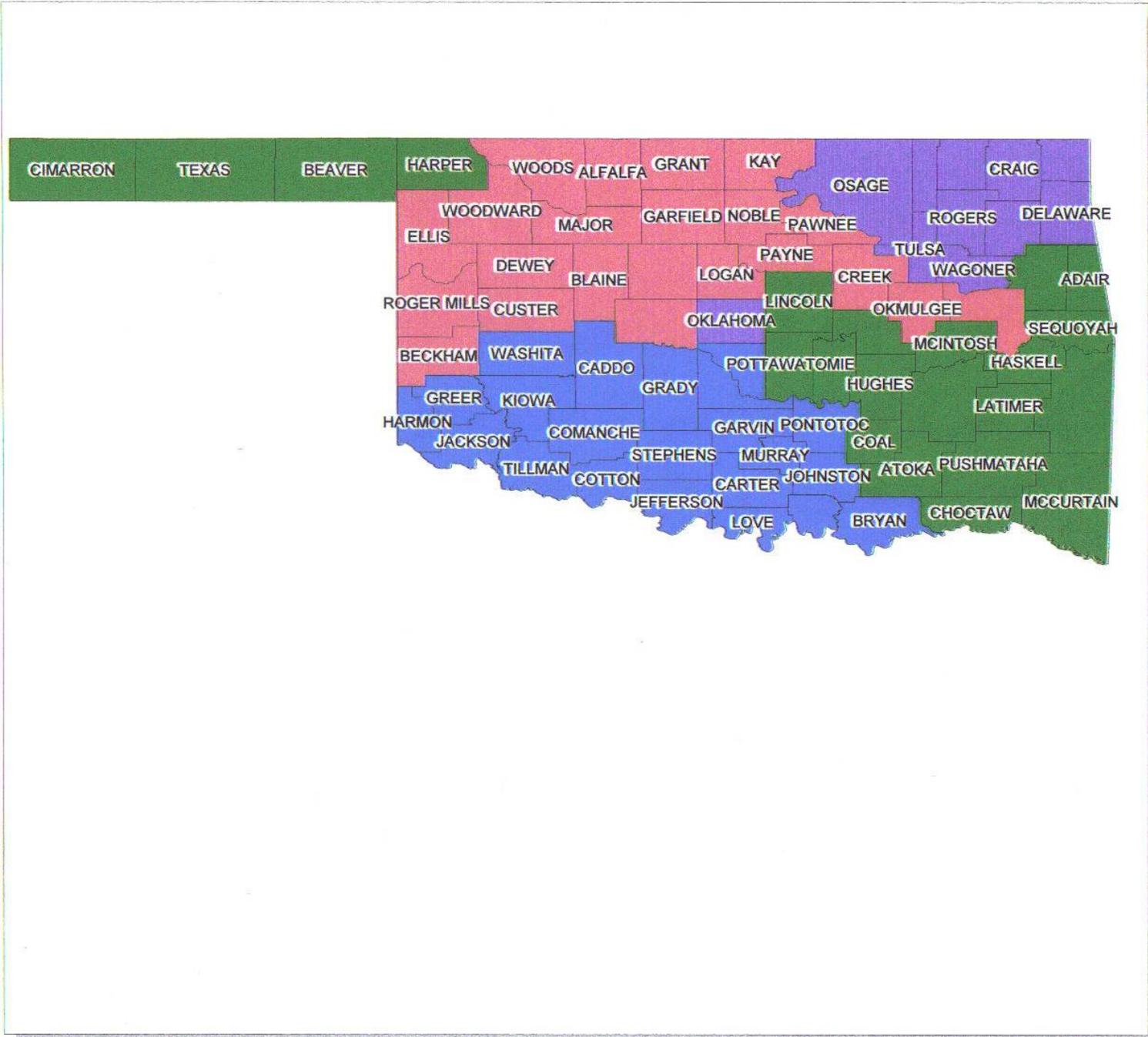
- State Pays Exempt Portion
- Reimbursement From 1% of State Income Tax
- Disbursement
 - Exempt Manufacturing
 - Double Homestead
 - Vegetative Buffer Strips



12.07.2004 23:08

County Assignment for Inspections for 2009

- Patty Heath – South and Southwest
- Paula Gibson – North, Northwest, & Pan
- Doug Brydon – East, and Southeast
- All - Northeast



YOU KNOW WHAT THIS
MEANS, DON'T YOU?



A BIG FAT
PERFORMANCE
BONUS ON MY
ALLOWANCE?

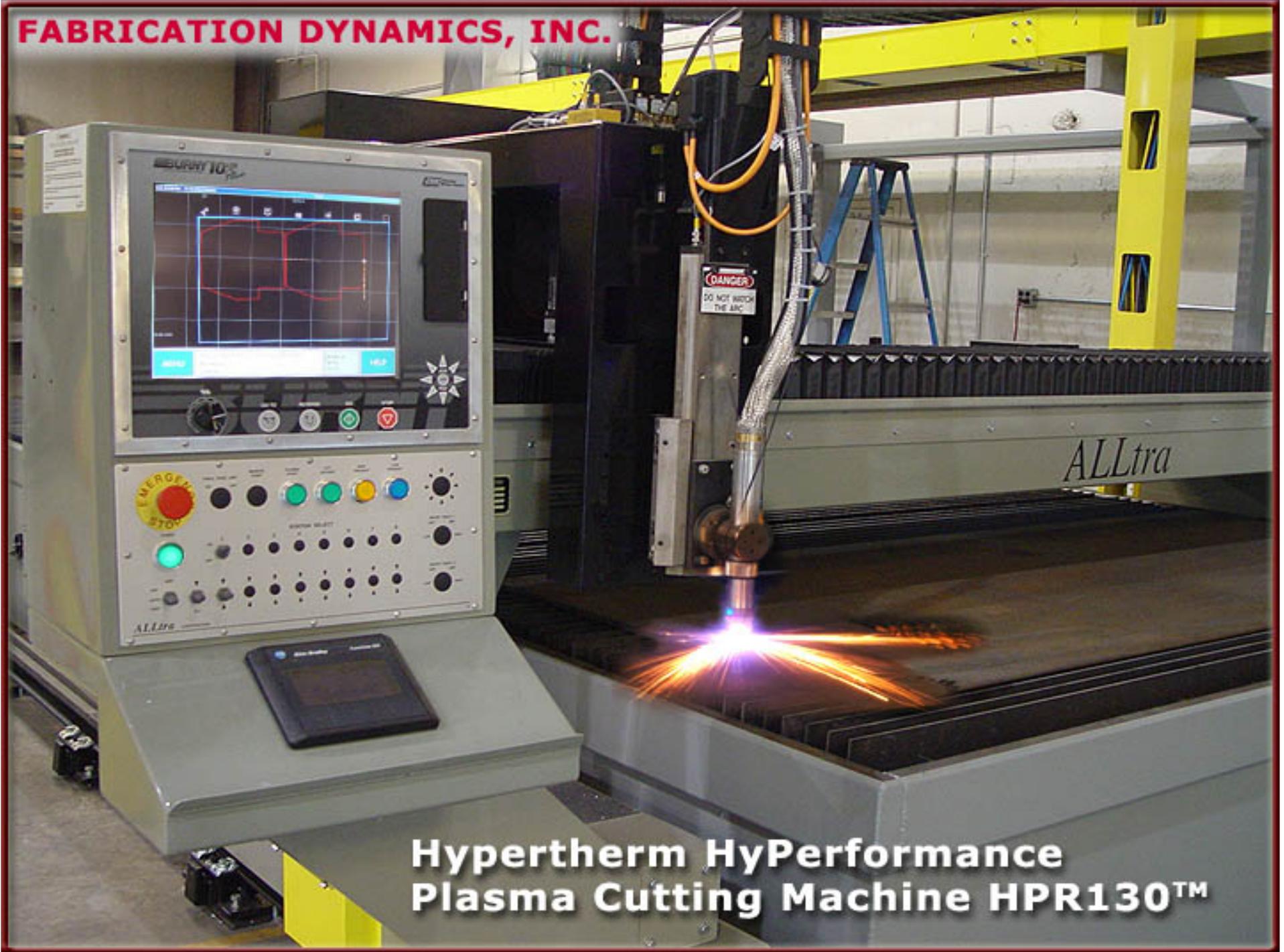


What Equipment Qualifies?

The background of the slide is a blue-tinted photograph of a vast ocean under a cloudy sky. The text "What Equipment Qualifies?" is centered in the upper portion of the image in a white, serif font with a subtle drop shadow.



FABRICATION DYNAMICS, INC.



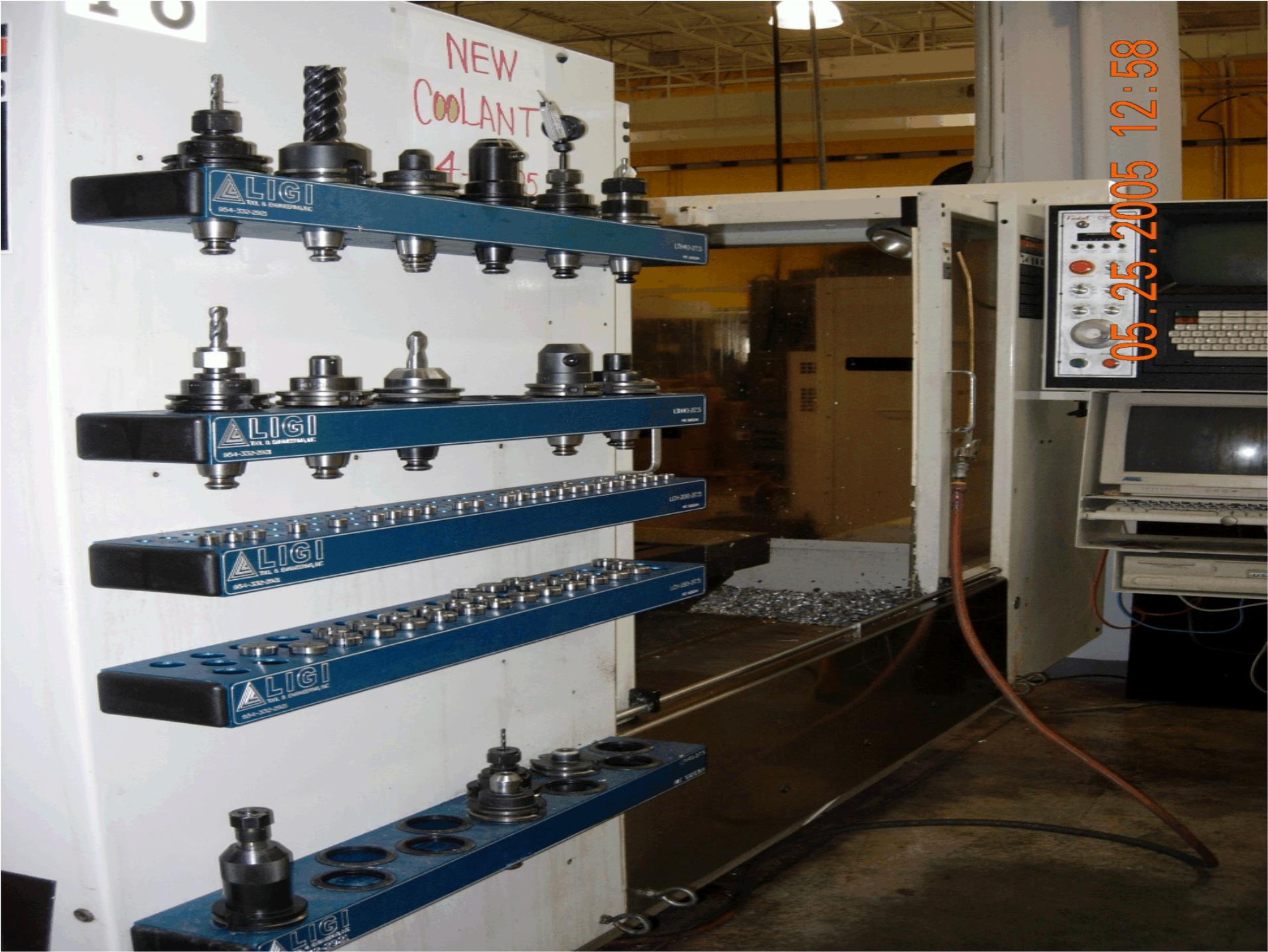
**Hypertherm HyPerformance
Plasma Cutting Machine HPR130™**











NEW
COOLANT
4-25-05

LIGI
TOOL & ENGINEERING, INC.
904-330-0900

05.25.2005 12:58





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www.oceanmachinery.com











Cives Recycling Company Model M 10 Vertical Baler







Date	Count	Release	Air Start - MFT	Air Ends - MFT	Total Airtime
5-24	1070	1121	2485-251	1126-132	4657
5-25	916	921	2512-224	888-125	4609
5-29	8254	7947	2834-131	2834-131	3000
5-30	807	807	2448-255	266-108	2376
5-31	1059	1086	2899-256	2485-156	5920
6-1	1194	1184	2377-225	146-124	5981
6-4	1164	1162	2285-236	215-119	5638
6-5	1059	1070	2697-252	2243-199	5249
6-6	1067	998	3085-215	2306-110	5716
6-7	1034	1117	2480-240	2307-190	5658
6-8	1043	913	2470-210	1873-171	5246
6-11	1295	1051	2359-221	1982-113	4649

PLEASE TURN OFF YOUR CELL PHONES

Time	Count
08:00-09:00	100
09:00-10:00	200
10:00-11:00	300
11:00-12:00	400
12:00-13:00	500
13:00-14:00	600
14:00-15:00	700
15:00-16:00	800
16:00-17:00	900
17:00-18:00	1000

IX. Appendix

This information is for planning purposes only. Generally, the Oklahoma Tax Commission determines when tax incentives apply.

A. Overview

1. Incentive Overview Chart

For manufacturers and certain types of service companies (research, development and computer services), Oklahoma offers two options. Companies may choose either the Quality Jobs cash-back program, or the Investment or New Jobs income tax credit package. Ad valorem exemptions are available for capital investments made by certain types of companies provided that qualified investment exceeds \$250,000 within the calendar year and the company complies with certain payroll thresholds. The package may include a refund of sales taxes paid for construction materials by manufacturers. Incentives are also available for investment in equipment to curtail hazardous waste and in conversion of vehicles to clean burning motor fuel. For most service companies, the cash-back program is the primary incentive. Training costs are generally covered for industries making a significant contribution to the number and quality of Oklahoma jobs.

10 Benefits You Should Review for:	1. Cash Payments Quality Jobs <i>pg.3</i>	2. High Impact Cash Payments <i>pg. 3</i>	3. Small Employer Cash Payments Quality Jobs <i>pg.4</i>	4. Investment New Jobs Income Tax Credit <i>pg.12</i>	5. Sales Tax Refunds <i>pg.22</i>	6. Ad Valorem Exemptions <i>pg.9</i>	7. Training for Industry "TIP" <i>pg.9</i>	8. Inventory Tax Exemption Freeport <i>pg.12</i>	9. Sales Exemptions <i>pg.22</i>	10. Computer R&D Jobs <i>pg. 17</i>
Large Manufacturers \$2.5 Million New Payroll	<input checked="" type="checkbox"/> Unless Taking #4 or 5			<input checked="" type="checkbox"/> Unless Taking #1	<input checked="" type="checkbox"/> Unless Taking #1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Medium-Size Manufacturers \$1 Million New Payroll		<input checked="" type="checkbox"/> Unless Taking #4 or 5		<input checked="" type="checkbox"/> Unless Taking #2	<input checked="" type="checkbox"/> Unless Taking #2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Small Business-Manufacturers 90 or less Employees at application			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Unless Taking #3		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Aircraft Maintenance	<input checked="" type="checkbox"/> Unless Taking #2, 3, 4 or 5	<input checked="" type="checkbox"/> Unless Taking #1, 3, 4 or 5	<input checked="" type="checkbox"/> Unless Qualifying for #1 or 2	<input checked="" type="checkbox"/> Unless Taking #1, 2 or 3	<input checked="" type="checkbox"/> Unless Taking #1, 2 or 3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Repair Parts	
Computer Services or Data Processing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Unless Qualifying for #1	<input checked="" type="checkbox"/> Unless Qualifying for #1 or 2		<input checked="" type="checkbox"/> Unless Taking #1, 2, 3 or 9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Unless Taking #1, 2, 3
Research and Development	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Unless Qualifying for #1	<input checked="" type="checkbox"/> Unless Qualifying for #1 or 2		<input checked="" type="checkbox"/> Unless Taking #1, 2, 3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Repair Parts	<input checked="" type="checkbox"/>
Large Service Companies \$2.5 Million New Payroll	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Small Business Service Companies		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Unless Qualifying for #2				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		

Questions???????