

**OTC 988**

Revised 11-2020

**State of Oklahoma  
Application for Ad Valorem Tax Exemption  
for Charitable and Non Profit Entities**

**Tax Year  
2021**

**EXEMPTION:** All property of any charitable institution organized or chartered under the laws of this state as a nonprofit or charitable institution, provided the net income from such property is used exclusively within this state for charitable purposes and no part of such income inures to the benefit of any private stockholder, including property which is not leased or rented to any other than a governmental body, a charitable institution or a member of the general public who is authorized to be a tenant in property owned by a charitable institution under Section 501(c)(3) of the Internal Revenue Code, or property used exclusively and directly for charitable purposes. Ref. Title 68 O.S. 2887(8)(9).

**ATTACH A COPY OF ALL DOCUMENTS WHICH SUPPORT THIS APPLICATION FOR EXEMPTION.**  
(Example: articles of incorporation, bylaws, resolutions, income-expense statements, rent rolls, deeds, contracts, leases, etc.) **Must provide a copy of IRS Section 501(c)(3) and your filing with the Oklahoma Secretary of State.**  
*It is impossible for this application to cover every provision addressed in the statutes related to exempt charitable organizations. The assessor may contact you with additional questions depending on the answers provided herein.*

**REAL PROPERTY OWNER: Please Print or Type.**

Property Owner Name: \_\_\_\_\_

Physical Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Legal Description: \_\_\_\_\_

Record of Deed: Date: \_\_\_\_\_ Document Number: \_\_\_\_\_ (or) Book/Page: \_\_\_\_\_

Approximately what percentage of the property is requested to be exempt? \_\_\_\_\_ Square Footage: \_\_\_\_\_

Are the Real Property Owner and the Charitable Organization the same?.....  Yes  No

Are there currently other exemptions on this property?.....  Yes  No

If **Yes**, provide organization name(s) \_\_\_\_\_ Square Footage: \_\_\_\_\_

**CHARITABLE ORGANIZATION:**

Charitable Organization Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Is the Charitable Organization requesting an exemption for its business personal property? .....  Yes  No

If **Yes**, provide a listing of the personal property being claimed for exemption.

Is there other business personal property in use by the Charitable Organization which is not being claimed for exemption?.....  Yes  No

If **Yes**, provide a listing of the personal property **not** being claimed for exemption.

**PROPERTY USAGE (CHARITABLE ORGANIZATION):**

1. Describe the exact usage of the property being claimed exempt:

\_\_\_\_\_

\_\_\_\_\_

2. Explain the exact usage of any net income from the property being claimed exempt:

\_\_\_\_\_

\_\_\_\_\_

3. Does the Internal Revenue Service recognize this organization as a tax-exempt organization? ....  Yes  No  
If **Yes**, attach a copy of letter from the Internal Revenue Service.

4. Is the organization chartered under the laws of the State of Oklahoma as a nonprofit organization?  Yes  No  
If **Yes**, attach a copy of the articles of incorporation and bylaws.

5. Does the organization register annually with the Oklahoma Secretary of State's Office? .....  Yes  No  
If **Yes**, attach a copy of registration.

6. Does the organization operate without profit or private advantage to its officials in charge? .....  Yes  No

7. Do the patrons of the facility applying for the exemption receive the same services and treatment irrespective of their ability to pay? .....  Yes  No

8. Are the same charges made to all patrons regardless of ability to pay? .....  Yes  No

9. What provisions, if any, have been made to dispose of surplus assets of the organization?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**REAL PROPERTY OWNER AFFIDAVIT:**

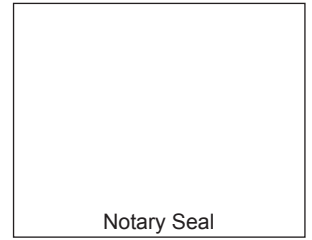
I, \_\_\_\_\_ being duly sworn, upon oath, under penalty of perjury do hereby depose and say that I am (Title) \_\_\_\_\_, of \_\_\_\_\_ (Real Property Owner); that as such I am acquainted with the books, accounts, and affairs of the property owner and know the foregoing statements with respect to the ownership to be true, correct and complete, and that all information requested of the real property owner has been fully and correctly given (68 O.S. § 2945 provides penalties for false oaths).

Signature: \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

My commission expires: \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_, Notary Public



**CHARITABLE ORGANIZATION AFFIDAVIT:**

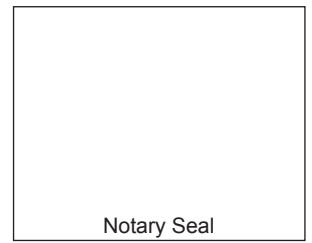
I, \_\_\_\_\_ being duly sworn, upon oath, under penalty of perjury do hereby depose and say that I am (Title) \_\_\_\_\_, of \_\_\_\_\_ (Charitable Organization); that as such I am acquainted with the books, accounts, and affairs of the organization and know the foregoing statements with respect to the organization to be true, correct and complete, and that all information requested of the organization has been fully and correctly given (68 O.S. § 2945 provides penalties for false oaths).

Signature: \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

My commission expires: \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_, Notary Public



**ASSESSOR USE ONLY Application for Exemption:**  Approved  Disapproved

School District

Assessor/Deputy: \_\_\_\_\_ Date: \_\_\_\_\_

Account Number: \_\_\_\_\_