



**OKLAHOMA**  
Tax Commission

# **AD VALOREM TAX LAWS 2021**

Prepared by  
Oklahoma Tax Commission  
Ad Valorem

## FORWARD

In accordance with the provisions of 68 O.S. §§ 2875 and 2898, this booklet is published for the use and guidance of county assessors and county boards of equalization in connection with their duties in the assessment of property for ad valorem taxation.

The publication includes the more commonly referenced statutes but does not include every statute which may relate to the ad valorem taxation process. Selected relevant sections of law not contained within Title 68 are also included in the index for reference purposes. The reader may refer to Oklahoma Statutes for additional assistance. This document is published for reference purposes only and is not to be considered as material for official, binding determinations. These statutes may also be found on the following websites:

<http://www.oscn.net>

<http://www.oklegislature.gov>

## TABLE OF CONTENTS

Index to Oklahoma ad valorem tax laws and other related laws .....	09
Constitutional references .....	37
ARTICLE X, SECTION 6 Property exempt from taxation – Property exempt under territorial law - Certain property exempted for limited time – Special election to determine whether certain property exempt.....	37
ARTICLE X, SECTION 6Av1 Tangible personal property moving through state – situs .....	39
ARTICLE X, SECTION 6Av2 Intangible personal property exempt from ad valorem or other tax .....	39
ARTICLE X, SECTION 6B Qualifying manufacturing concern - Ad valorem tax exemption .....	39
ARTICLE X, SECTION 6C Tax relief for historic preservation, reinvestment, or enterprise areas - Economic stagnation or decline - Use of local taxes and fees for public investments - Development or redevelopment of unproductive, etc. areas .....	41
ARTICLE X, SECTION 7 Assessments for local improvements.....	42
ARTICLE X, SECTION 8 Valuation of property for taxation - Limit on percentage of fair cash value - Approval by voters .....	42
ARTICLE X, SECTION 8A Approval of exemption of household goods of heads of families and livestock employed in support of family - Adjusted millage rate - Computation procedure - maximum rate .....	44
ARTICLE X, SECTION 8B Limit on percentage of fair cash value of real property .....	45
ARTICLE X, SECTION 8C Limit on fair cash value on homestead .....	45
ARTICLE X, SECTION 8D Household personal property exemption – Military service disability .....	46
ARTICLE X, SECTION 8E Homestead exemption – Military service disability .....	46
ARTICLE X, SECTION 8F Homestead exemption – Surviving Spouse of U.S. Military.....	47
Oklahoma local governments financed by ad valorem taxation .....	49
Article 28 ad valorem taxes .....	50
68 O.S. 2011, § 2801 Short title .....	50
68 O.S. 2011, § 2802 Definitions.....	52
68 O.S. Supp. 2014, § 2802.1 Implementation of Oklahoma Constitution Article X, §8B – Definitions – Promulgation of rules .....	54
68 O.S. 2011, § 2802.2 Date of deliver or payment.....	54
68 O.S. 2011, § 2803 Classification of property – Valuation of classes – Uniformity of treatment..	55
68 O.S. 2011, § 2804 Property subject to tax .....	55
68 O.S. 2011, § 2805 Fees or taxes to be levied in lieu of ad valorem tax .....	56
68 O.S. 2011, § 2806 Real property defined.....	56
68 O.S. Supp. 2015, § 2807 - Personal property defined.....	58
68 O.S. 2011, § 2807.1 Livestock employed in support of family defined.....	58
68 O.S. 2011, § 2808 Definitions – Certain property to be assessed by state board of equalization .....	59
68 O.S. 2011, § 2809 Farm tractors – Subject of tax – Definition – Designation .....	59
68 O.S., § 2810 Repealed by Laws 1997, c. 294, § 30, eff. July 1, 1997.....	60
68 O.S. 2011, § 2811 Manufactured homes not registered or assessed for ad valorem taxation – Listing and assessment – Proof of registration and payment of taxes – Exemptions.....	61
68 O.S. 2011, § 2812 Manufactured homes – Locus of listing and assessment – Transmission of information.....	61
68 O.S. Supp. 2012, § 2813 Manufactured homes – Listing, assessment and payment of tax .....	63
68 O.S. 2011, § 2814 Office of county assessor – Creation – Filling .....	63
68 O.S. 2011, § 2815 County assessor – Oath .....	64
68 O.S. 2011, § 2815.1 Removal of elected officials from office – Exhaustion of remedies.....	64
68 O.S. 2011, § 2815.2 Current boundary descriptions – Maintenance and use by county assessor .....	64
68 O.S. 2011, § 2816. Officers and personnel – Educational accreditation.....	66

68 O.S. Supp. 2014, § 2817 Valuation and assessment of property – Fair cash value – Use value .....	70
68 O.S. 2011, § 2817.1 Implementation of Oklahoma Constitution Article X, § 8B – Increasing fair cash value of locally assessed real property .....	71
68 O.S. 2011, § 2817.2 Buffer strips – Uniform certified document – Duties of Conservation Commission.....	72
O.S. 2011, § 2817.3 Exclusion of property used for desulphurization of gasoline or diesel fuel Related information 62 O.S. 2011, Section 193 Ad Valorem Reimbursement Fund – Claims – Distribution of funds .....	73
68 O.S. 2011, § 2818 Taxpayer's return not conclusive of value – Raising or lowering returned value – Separate valuation by county assessor – Inspection and examination of premises .....	75
68 O.S. 2011, § 2819 Determination of taxable value .....	75
68 O.S. Supp. 2015, Section 2819.1 Authority to Decrease Assessment Ratio Used to Compute Taxable Value on Real or Personal Property – Procedures .....	76
68 O.S. 2011, § 2820 Visual inspection of real property .....	77
68 O.S. 2011, § 2821 Physical inspection of real property – Type of information to be gathered – Recording – Cadastral maps and parcel identification system to be acquired and maintained – Comprehensive sales file – Office equipment.....	78
68 O.S. 2011, § 2822 Adequate provisions to effectuate visual inspection program to be included in assessors' budgets.....	79
68 O.S. 2011, § 2823 Cost of comprehensive visual inspection program.....	79
68 O.S. 2011, § 2824 Special assistance in valuation of certain property .....	81
68 O.S. 2011, § 2825 Valuation guidance and assistance .....	81
68 O.S. 2012, § 2826 Appraisers – Nature and effect of services – Valuation to be made by assessor .....	81
68 O.S. 2011, § 2827 Book, records and materials to be maintained by county assessor.....	82
68 O.S. 2011, § 2828 Visual inspection program – Annual progress report to Legislature .....	82
68 O.S. 2011, § 2829 Valuation of property pursuant to accepted mass appraisal methodology ...	82
68 O.S. 2011, § 2829.1 County Assessor Fee Revolving Fund .....	83
68 O.S. 2011, § 2830 Monitoring valuations – Noncompliance guidelines and procedure .....	83
68 O.S. 2011, § 2831 Place of listing and assessment .....	85
68 O.S. 2011, § 2832 Persons required to list property .....	86
68 O.S. 2011, § 2833 Jointly owned property – Listing, assessment and taxation – Taxes as lien	86
68 O.S. 2011, § 2834 Subdivided land or lot – Surveying and platting .....	87
68 O.S. Supp. 2015 § 2835 Forms for listing and assessment of property .....	88
68 O.S. Supp. 2012, § 2836 County assessor to take lists – Meeting taxpayers – Taxpayer failing to meet assessor – Receiving lists at assessor's office – Penalty for failure to list .....	88
68 O.S. 2011, § 2837 Corporations – Assessment.....	89
68 O.S. 2011, § 2838 Corporations – Lists or schedules of property – Tax liability of property – Statement of capital stock, capital, indebtedness and other financial information .....	89
68 O.S. 2011, § 2839 Statements of capital invested and other necessary information – Neglect, failure or refusal to furnish information .....	90
68 O.S. 2011, § 2840 County assessor to prepare, build and maintain certain permanent records	
68 O.S. 2011, § 2841 Land list .....	90
68 O.S. 2011, § 2842 Assessment roll – Form – Content – Adjustments – Annual report.....	91
68 O.S. 2011, § 2843 Unlisted personal property – Discovery and assessment.....	92
68 O.S. 2011, § 2844 Omitted property – Entry on assessment rolls and tax rolls – Assessments – Arrearages – Taxing during current year.....	93
68 O.S. 2011, § 2845 Assessment of unassessed real estate .....	93
68 O.S. 2011, § 2846 Undervalued and underassessed property – Reassessment.....	94
68 O.S. 2011, § 2847 Property of railroads, air carriers and public service corporations – Valuation and assessment .....	94
68 O.S. 2011, § 2848 Railroads, air carriers and public service corporations – Sworn lists or schedules .....	95
68 O.S., § 2849 Repealed by Laws 1988, c. 258, § 7, emerg. eff. June 27, 1988.....	96

68 O.S. 2011, § 2850 Transmission companies – Sworn lists or schedules.....	96
68 O.S. Supp. 2015, § 2851 Pipeline companies – Sworn statement or schedule.....	96
68 O.S. 2011, § 2851.2 Task Force on Valuation of Gas Gathering System Assets.....	96
68 O.S. 2011, § 2851.3 Valuation methodology of gas gathering system assets – Local or central assessment – Changes .....	97
68 O.S. 2011, § 2852 Gas, light, heat and power companies – Sworn statement.....	98
68 O.S. 2011, § 2853 Electric light and power companies – Statement under oath.....	98
68 O.S. 2011, § 2854 Waterworks and power companies – Sworn return .....	98
68 O.S. 2011, § 2855 Sleeping-car and parlor-car companies – Statement under oath –Valuation and assessment.....	99
68 O.S. 2011, § 2856 Express companies – Statement under oath – Assessment .....	99
68 O.S. 2011, § 2857 Railroad, air carrier or public service corporations – Failure or refusal to make statements or schedules – Ascertainment of value-Penalty .....	99
68 O.S. 2011, § 2858 Railroad, air carrier and public corporations – Findings as to assessment – Powers, duties and authority of Tax Commission relating to assessment – Discovery and inspection of personal property .....	100
68 O.S. 2011, § 2859 Railroads, air carriers and public service corporations – Returns not conclusive as to value or amount of property – Duties, power and authority of State Board of Equalization.....	101
68 O.S. 2011, § 2860 Railroads, air carriers and public service corporations – Certification of assessed valuations.....	102
68 O.S. 2011, § 2861 County boards of equalization – Creation – Membership – Appointment – Term – Qualifications – Secretary and clerk – Conflicts and disputes – Unlawful acts – Penalties .....	102
68 O.S. 2011, § 2862 County board of equalization members – Oath – Training course – Compensation .....	103
68 O.S. Supp. 2013, § 2863 County board of equalization – Sessions – Purpose – Special sessions – Duties and authority – Hearing officers .....	104
68 O.S. 2011, § 2864 State Board of Equalization – Membership – Sessions – Officers – Quorum – Powers, duties and authority – Fees .....	105
68 O.S. 2011, § 2865 Oklahoma Tax Commission – Adjustment and equalization of valuation of real and personal property – Findings – Powers, duties and authority.....	106
68 O.S. 2011, § 2866 Oklahoma Tax Commission – Equalization ratio study.....	108
68 O.S. 2011, § 2867 Abstract of assessments.....	109
68 O.S. Supp. 2015 § 2868 Tax rolls – Preparation – Contents .....	110
68 O.S. 2011, § 2869 Extension of tax levies on tax rolls – Delivery of tax rolls to county treasurer – Filing abstract of tax rolls – Correction of levy or tax rolls – Assessor's warrant – Receipt and acceptance of tax rolls – Collection of taxes .....	111
68 O.S. 2011, § 2870 Destruction or loss of tax lists, rolls or abstracts .....	112
68 O.S. Supp. 2014, § 2871 Correction or alteration of tax rolls – Board of tax rolls corrections created.....	114
68 O.S. 2011, § 2872 Compensation of chairman of county board of equalization for attendance of meetings of board of tax rolls corrections.....	117
68 O.S. 2011, § 2873 Board of tax rolls corrections – Modification of valuation of property.....	118
68 O.S. Supp. 2013, § 2874 Correction of clerical errors on tax rolls.....	118
68 O.S. Supp. 2015 § 2875 Ad Valorem Division of Oklahoma Tax Commission – Creation – Director – Authority and duties .....	119
68 O.S. Supp 2014, § 2876 Increase in valuation – Notice – Complaints and hearings .....	120
68 O.S. Supp 2014, § 2877 Appeal from action by county assessor to county board of equalization – Hearing procedure – Record – Time and form of appeal – Failure to appear at hearing without advance notice – Assessment of costs .....	121
68 O.S., §§ 2878 to 2880 Repealed by Laws 1989, c. 321, § 28.....	123
68 O.S. Supp. 2015, § 2880.1 Appeal of order of county equalization board to district court – Notice of appeal – Appeal to Supreme Court – Legal counsel for assessor – Costs – Presumption of correctness of valuation .....	123
68 O.S. 2011, § 2881 Railroads, air carriers and public service corporations – Increase of evaluation	

of property – Notice – Complaints and hearings – Appeals to Court of Tax Review and Supreme Court.....	124
68 O.S. 2011, § 2882 Noncompliance with legal requirement for level and uniformity of assessments – Notice to correct assessment – Filing of complaint by county – Publication of notice of order to correct assessment – Answer – Hearing – Appeal .....	125
68 O.S. 2011, § 2883 Appeal to Court of Tax Review of decision to correct Category 2 or Category 3 noncompliance in valuation procedure – Notice of intent to appeal – Answer – Hearing – Appeal to Supreme Court.....	126
68 O.S. Supp. 2015, § 2884 Payment and appeal of protested taxes .....	127
68 O.S. 2011, § 2885 Exclusiveness of remedies – Precedence of appeals.....	129
68 O.S. 2011, § 2886 Illegality for which no appeal provided – Payment – Notice of suit – Investment of protested taxes.....	129
68 O.S. 2011, § 2887 Exempt property .....	130
68 O.S. 2011, § 2887.1 Application for exemption by charitable institutions.....	133
68 O.S. 2011, § 2888 Homestead, rural homestead and urban homestead defined.....	133
68 O.S. 2011, § 2889 Homesteads – Classification – Exemption from ad valorem taxation.....	135
68 O.S. 2011, § 2890 Additional homestead exemption.....	135
68 O.S. 2011, § 2890.1 Application for limit on fair cash value of homestead – Qualifications for limitation .....	136
68 O.S. 2011, § 2891 Homestead exemption – Forms .....	136
68 O.S. Supp 2014, § 2892 Homestead exemption – Application .....	137
68 O.S. 2011, § 2893 Homestead exemption – Approval or rejection – Notice.....	139
68 O.S. 2011, § 2894 Homestead exemption – Review of applications by county board of equalization .....	139
68 O.S. 2011, § 2895 Homestead exemption – Hearing before county board of equalization when application rejected or amount changed – Appeal .....	139
68 O.S. 2011, § 2896 Homesteads – Separate listing and assessment – Buildings used for both dwelling and business or commercial purposes – Rural homesteads.....	140
68 O.S. 2011, § 2897 Homestead exemption – Laws relating to assessment of property not impaired.....	141
68 O.S. 2011, § 2898 Rules and regulations .....	141
68 O.S. 2011, § 2899 County assessor – Report to Tax Commission.....	141
68 O.S. 2011, § 2899.1 Personal Information Regarding Undercover or Covert Law Enforcement Officers Not Publicly Available on the Internet - Court Order Homestead exemption – Unlawful acts – Penalties.....	141
Article 29 Exemptions, collections and payment.....	142
68 O.S. 2011, § 2900 Homestead exemption – Unlawful acts – Penalties .....	142
68 O.S. 2011, § 2901 Homestead exemption – Situs of taxpayer.....	142
68 O.S. Supp 2016 § 2902 Manufacturing facilities – Exemption from ad valorem tax .....	143
68 O.S. 2011, § 2902.1 Requirements for applications under subsection C of Section 2902 .....	150
68 O.S. 2011, § 2902.2 Intangible personal property tax exemption – Application – Affidavit .....	151
68 O.S. 2011, § 2902.3 Qualified aircraft manufacturers – Reimbursement of certain ad valorem taxes paid – Application – Agreement – Aircraft Manufacturer Payment Fund – False or fraudulent application, claim, etc. – Penalties.....	151
68 O.S. 2011, § 2902.4 Manufacturers of pulp, paper, tissue and paper board – Ad valorem exemption.....	154
68 O.S. 2011, § 2903 Rural water or sewer district – Exemption from ad valorem and other taxes .....	154
68 O.S. 2011, § 2904 Definitions.....	154
68 O.S. 2011, § 2905 Persons 65 years of age or older or totally disabled person – Application and administration of Sections 2904 to 2911 .....	155
68 O.S. 2011, § 2906 Persons 65 years of age or older or totally disabled person – Filing of claim .....	155
68 O.S. 2011, § 2907 Persons 65 years of age or older or totally disabled person – Amount of claim – Right to file claim.....	155

68 O.S. 2011, § 2908 Persons 65 years of age or older or totally disabled person – Time for filing claims – Income tax credit .....	156
68 O.S. 2011, § 2909 Persons 65 years of age or older or totally disabled person – Proof supporting claim – Forms.....	156
68 O.S. 2011, § 2910 Persons 65 years of age or older or totally disabled person – Audit of claims – Hearing.....	156
68 O.S. 2011, § 2911 Persons 65 years of age or older or totally disabled person – Direct income tax credit – Payment of claims.....	157
68 O.S. 2011, § 2912 Taxes on real estate as lien .....	157
68 O.S. 2011, § 2913 Due date of ad valorem taxes – Penalty on delinquent taxes – Collection of taxes .....	157
68 O.S. 2011, § 2914 County treasurer – Collection of taxes.....	158
68 O.S. 2011, § 2915 Duty to pay taxes – Statement of taxes due.....	158
68 O.S. 2011, § 2916 Mediums in which taxes payable – Tax receipts .....	159
68 O.S. 2011, § 2917 Form of tax receipt – Furnishing list of items and rates of tax levy .....	160
68 O.S. 2011, § 2918 Numbering tax receipts .....	160
68 O.S. 2011, § 2919 County treasurer's entry upon payment of taxes.....	160
68 O.S. 2011, § 2920 Fraudulent tax receipt a felony.....	160
68 O.S. 2011, § 2921 County treasurer records .....	160
68 O.S. 2011, § 2922 Duplicate tax receipts – Duty of county clerk.....	161
68 O.S. 2011, § 2923 Apportionment and distribution of collections .....	161
68 O.S. 2011, § 2924 County treasurer's monthly statement of amount apportioned – County clerk to issue warrants for payment.....	161
68 O.S. 2011, § 2924.1 Statement of ad valorem revenue to be deposited in Common School Fund – Transfer of monies – Conditional effect of section .....	161
68 O.S. 2011, § 2925 Property sold at public sale or under court order – Collection of taxes, interest and costs .....	162
68 O.S. 2011, § 2926 Property to be sold at public sale or under court order – Notice – Assessment.....	162
68 O.S., §§ 2927, 2928 Repealed by Laws 1992, c. 378, § 3, emerg. eff. June 9, 1992 .....	162
68 O.S. 2011, § 2929 Selling personal property before taxes, interest and costs paid – Liability .	162
68 O.S. 2011, § 2930 Property seized and sold by attachment, execution of chattel mortgage – Payment of taxes .....	163
68 O.S. 2011, § 2931 Removal of property from county before taxes paid .....	163
68 O.S. 2011, § 2932 Duties of certain public officers concerning sales, levy of attachments or removal of property .....	163
68 O.S. 2011, § 2933 Property sold or removed from county before delivery of tax rolls – Assessment.....	164
68 O.S. 2011, § 2934 Reduction in assessed valuation due to illegality or voidness – Reentry of valuation and payment of difference.....	164
68 O.S. 2011, § 2935 Federal resettlement or rural rehabilitation projects – County treasurer to make application for payments in lieu of taxes.....	165
68 O.S. 2011, § 2936 Receipt of federal in lieu payments – Apportionment and payment to political subdivisions.....	165
68 O.S. 2011, § 2937 Notice to county and political subdivision boards of apportionment of federal in lieu payments – Crediting funds.....	165
68 O.S. 2011, § 2938 Basis of application for federal in lieu payments – Installments.....	165
68 O.S. 2011, § 2939 Political subdivisions may enter into agreements with federal government for payments for performance of services – Crediting payments – Estimates and appropriations .....	166
68 O.S. 2011, § 2940 Property acquired for public purpose – Relief from taxes .....	166
68 O.S. 2011, § 2941 Release and extinguishment of liens.....	167
68 O.S. 2011, § 2942 Certification after 15 years of taxes assessed not required of certain persons.....	167
68 O.S. 2011, § 2943 Duties of officials mandatory – Neglect of duties – Penalties .....	167
68 O.S. 2011, § 2944 Under assessment of property – Penalties .....	168

68 O.S. 2011, § 2945 False or fraudulent lists or information – Failure or refusal to allow inspection or comply with subpoena .....	168
68 O.S., § 2946 Repealed by Laws 1989, c. 321, § 28 .....	169
68 O.S., § 2946.1 Repealed by Laws 1993, c. 273, § 16, eff. July 1, 1993.....	169
68 O.S. 2011, § 2946.2 Abolition of Ad Valorem Task Force .....	169
68 O.S., § 2946.3 Repealed by Laws 1995, c. 246, § 10, eff. Nov. 1, 1995 .....	169
68 O.S., § 2946.4 Repealed by Laws 1999, c. 59, § 4, eff. July 1, 1999.....	169
68 O.S. 2011, § 2947 Computer – Assisted Mass Appraisal Implementation Revolving Fund.....	169
68 O.S. 2011, § 2947.1 Creation of County Government Education-Technical Revolving Fund ..	170
68 O.S. 2011, § 2947.2 Distribution - County Refund/Rebate.....	170
68 O.S. 2011, § 2947.3 Reserve Account.....	171
68 O.S., § 2948 Repealed by Laws 1993, c. 273, § 16, eff. July 1, 1993.....	172
68 O.S. 2011, § 2949 Personal property tax exemption for heads of households 62 years of age or older residing in certain manufactured homes .....	172
68 O.S., § 2950 Repealed by Laws 2003, c. 8, § 7, eff. July 1, 2003.....	173
68 O.S., §§ 2951 to 3000 [Reserved] .....	173



# INDEX TO OKLAHOMA AD VALOREM TAX LAWS AND OTHER RELATED LAWS

**INCLUDES 2020 LEGISLATIVE CHANGES**

**Note: Section references with no title number appearing in front of the section number are Title 68.**

SUBJECT	SECTION
Abatement, Weed .....	11 O.S., Sec. 22-111
Abstract of Assessment, Preparation, Dates.....	2867
Abstract of Tax rolls, Filing with County Clerk .....	2869
Abstractors Records/Books .....	2807(10)
Accreditation.....	19 O.S., Sec. 130.6, 130.7
Who must be .....	2816 (A)
Active Duty/Military, Dates .....	47 O.S., Sec. 1127; 2901
Actual Fair Cash Value .....	2802(18)
Ad Valorem Division.....	2875
Ad Valorem Reimbursement Fund .....	62 O.S., Sec. 193; 2353.1d, 2352
Ad Valorem Task Force .....	2946.2
Ad Valorem Tax, Exemption from.....	2889
Ad Valorem Tax for State Purposes .....	Art. 10, Sec. 8
Added Value to Real Property .....	2806
Adding Omitted Property.....	2844
Adding Preceding Year .....	2844
Additional Deputy Assessors .....	2870
Additional Exemption, Mobile Homes (Not homestead exemption) .....	2949
Additional Homestead Exemption, Low Income.....	2890
Additional Homestead Reimbursement.....	62 O.S., Sec. 193, A,2; A.G. Op. 03-16
Additions to Cities and Towns .....	2868
Address; Grantee .....	3203-C
Adequate Budget .....	2822; 2840
Adequate Funding.....	2822; 2840
Adjacent Lots.....	2868, A,3
Adverse Possession .....	60 O.S., Sec. 332-333
Advertising to Meet Taxpayers Cities & Towns.....	2836
Affidavit Filed with County Clerk .....	16 O.S., Sec. 82; Ch 238, Sec. 2
Agreement or Understanding Between Officer and Owner, Illegality .....	2944
Agricultural Implements .....	2807-11; 5401-B
Agricultural Land, Conservation Adjustment .....	2817.2
Agricultural Land, State Reimbursement.....	62 O.S., Sec. 194; 64 O.S., Sec. 371
Agricultural, Minimum Acreage.....	A.G. Op. 99-08
Agricultural Sales Tax Exemption (SMX card) .....	1358; 1358.1-C
Agricultural Use Value.....	A.G. Op. 80-253; A.G. Op. 99-8; Okla. Const., Art. X, Sec. 8; 2817
Aircraft .....	3 O.S., Sec. 251-259; OTC Rules 710, 15-3-3; 2805; 6001-6007
Aircraft, Foreign Registration .....	3 O.S., Sec. 258 (A)
Alphabetical List of Personal Property Assessments.....	2842
Alphabetical Order, List Personal and Public Service Property Tax Rolls In .....	2868
Alteration of Software.....	19 O.S., Sec. 347
Ambulance Service Districts .....	19 O.S., Sec. 1201to 1221; 68 O.S., Sec. 1370

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Animals.....	OTC Bul. 96-16; 2804; 2807; 2817; 2831; 2887-16
Annexed Land; Municipal Tax .....	11 O.S., Sec 21-109; 21-112; 3022, 3023
Annual Assessment of Real and Personal Property .....	2817; 2820-C; 2829 A,C; 2830; 2840-B
Annual Valuation .....	2817; 2829, 2830
Appeal from Order of County Board of Equalization .....	2880.1 A-E
No appeal provided.....	2886
Appeal of State Board of Equalization Order .....	2883
Appeal, Cost of.....	2880.1, 2883
Appeal, Tax Paid Pending .....	2884
Appeal to Assessor .....	2876-D, F
Appeal to County Board of Equalization.....	2877
Appeals, Precedence of.....	2885
Application for Homestead Exemption .....	2836; 2891
Apportionment of Millage .....	3015
Appraisal Engineers, Duty to Furnish to Assessors .....	2875
Appraisal Methodology .....	2829
Approach to Value.....	2821-B
Appropriations, Supplemental.....	62 O.S., Sec. 310.5; 3021
Approval or Rejection of Claim for Exemption.....	2893
Arbitrary Assessment.....	2843-A, C
Assessment, Other County or State .....	2831
Assessment Date .....	Art. 10, Sec. 8; 2817
Assessment for Taxation	
Authority of assessor .....	2818
Omitted property .....	2843; 2844; 2845
Limitation as to .....	2942
Personal property, annually.....	2817
Place of listing and assessment.....	2831
Real property, annually.....	2817
Assessment of All Property.....	2818-B
Assessment Percent Determination .....	Cantrell v. Sanders Okla. 610 P2d 277,1980
Assessment Percentage .....	Art. 10, Sec. 8A; 2803-C
Assessment Ratio, School Aid Formula .....	70 O.S., Sec. 18-109.1
Assessment Roll .....	2842; 2877-A
Assessment Roll Prescribed by Tax Commission.....	2842
Assessments .....	Art. 10, Sec. 8A
Assessor	
Adequate budget .....	2822; 2840
Alteration of software .....	19 O.S., § 347
Appeals, cost of .....	2880.1, 2883
Authority of.....	2818
Authority to enter.....	AG Op. 05-49
Budget.....	19 O.S., Sec. 162; 2840-C, 3007.5
Burden of proof .....	2880.1-E
Compensation.....	19 O.S., Sec. 180.65
Confidential information .....	2835-E
Creation of office.....	Art. 17, Sec. 2; Art. 10 ,Sec. 9; 2814
Deliver rolls to treasurer.....	2869
Deputies of.....	See 19 O.S., Sec. 161-167; 180.61; 764
Do all things necessary.....	2818(B)
Duties .....	2943

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Dwelling, authority to enter .....	2818-C, 1
Election .....	19 O.S., Sec. 131 B
Enter property .....	A.G. Op. 05-49; 2818(C)
Exempt determination of.....	2818-B
First deputy .....	19 O.S., Sec. 180.65, B
Fraudulent lists.....	2945
Guides and schedules .....	2825
Increase valuation, when.....	2876
Information request.....	2818-B, 2835-E, 2839-B
Legal representation .....	2880.1-D
Mass appraisal.....	2829
Member of board of tax roll corrections.....	2871
Mileage, travel.....	See 19 O.S., Sec. 163-166
Neglect of rules .....	2943
No appeal provided.....	2886
Notice of rejection of claim for tax exemption .....	2893; 2902
Notice, receipt of.....	2876 (E)
Oath of .....	Okla. Const. Art. 10, Sec. 1; 2815
Office hours.....	A.G. Op. 83-219; 87-004
Outside appraisers, visual inspection.....	A.G. Op. 04-24
Postmark, date of receipt.....	2802.2(A)
Preparation of tax rolls.....	2868; 2869; 3014
Records	
County board of equalization to cooperate .....	2863
Duty to prepare and maintain.....	2840
Destruction.....	19 O.S., Sec. 155.1 et.al.
Retention .....	19 O.S., Sec. 155.1 et.al.
Revolving fund (Cash fees) .....	2829.1
Salaries .....	
.....	19 O.S., Sec. 180.62 - 83
Salary, visual inspection .....	19 O.S., Sec. 180.64; 2823-B
Schools meetings and conferences, shall attend .....	19 O.S., Sec. 166
Special election, vacancy .....	51 O.S., Sec. 10(B)
Tax commissioners to assist .....	2875
Tax levies .....	2869
Tax rolls, preparation of.....	2868; 2869
To take list.....	2836
Traveling & training expenses .....	19 O.S., Sec. 163-166
Under assessment.....	2944
Vacancy of office.....	51 O.S., Sec. 10; 26 O.S., Sec. 5-105; 19 O.S., Sec. 131.1, 180.65
Valuation and procedure, presumption of correctness .....	2825, 2829, 2879
Willful neglect.....	Art. 10, Sec. 8, C
Auctions.....	59 O.S., Sec. 982; 983; 2843-B; 2929
Authority to Collect Tax .....	Art. 10, Sec. 20
Automobiles.....	5301
Back Tax .....	See delinquent tax
Bail Bond (Surety bond).....	O.S. 59, Sec. 1324; A.G. Op. 68-109
Balancing of Completed Rolls.....	2842
Ballot Title.....	19 O.S., Sec. 388; 388.1
Bankruptcy, Homesteads, Protection, Things Included .....	Title 31 et.al
Banks Personal Property .....	A.G. Op. 79-18; 85-142; Appendix B; 2370; 2838-A

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Barns and Bins .....	2806
Base, Military Housing .....	2806(B)
Basic Health Plan (Exempt mfg).....	36 O.S., Sec. 6506
Beverage Tax .....	37 O.S., Sec. 163.11
Bill of Sale.....	See: Black's Law Dictionary
Blank Forms for Listing and Assessment of Property .....	2835
Board of Equalization	
See county board of equalization	
State board, members, session, duties .....	2864
Board of Tax Roll Corrections.....	2871, 2873, 2874
Boats and Boat Motors .....	Appendix B
Bonds, Tax Exempt.....	A.G. Op. 01-56; 60 O.S. Sec. 178.6
Book Value (May not be used) .....	A.G. Op. 80-149
Books and Records Examination .....	2875
Books and Records Maintained.....	2827
Budget of County Assessor .....	2822; 2840
Budget, Expiring Office .....	19 O.S., Sec. 347(B)
Budget, Joint .....	OTC 91-35; 3014
Buffer Strips, Agricultural Land .....	2817-C, 2817.2
Builder Owned Properties, Lots .....	A.G. Op. 95-89; <u>A.G. Op. 07-34</u> ; 2817-I
Building on Leased Land .....	41 O.S., Sec. 30
Buildings on Two or More Lots .....	2817, 2868
Burden of Proof .....	2880.1, E
Buyer Address.....	3203-C
Cable TV .....	2808-E
C.A.M.A. ....	OTC Rule 710:10-4-7; 2820; 2829; 2946.2; 2947
Campaign Participation, Coercement.....	21 O.S., Sec. 360
Cancel Homestead .....	2892
Cap on Valuation.....	A.G. Op. 97-27, 01-36, 03-39; Art. 10, Sec. 8B; 2802.1; 2890.1
Cap, Full 3% or 5% Each Year .....	A.G. Op. 01-36
Capital Investment sStatement.....	2838-B; 2839-A & B
Cars, New, In-lieu Tax.....	5301
Cash Account.....	62 O.S., Sec. 331.5
Cattle .....	2804; 2807.4; 2817; 2831
Cattle Pens.....	2806
Cemeteries .....	2887.6
Center of Road, Ownership .....	69 O.S., Sec. 1202
Centrally Assessed Properties.....	2808, 2847; 2848, 2850, 2851
Certificate of State Auditor to County Assessor .....	2860
Certificate of Valuation .....	19 O.S., Sec. 180.59
Certification of Levies to Assessors.....	3014
Change of Valuation.....	2817
Change in Valuation Notice .....	2876(B)
Charitable, Exemption.....	2887 (8) (9), 2887.1
Chattel Mortgages.....	19 O.S., Sec. 290
Chicken Houses .....	2817-D,1
Children, Homestead .....	2888
Church, Exemption.....	2887(7)
Church, Exemption, Sales Tax .....	OTC Rule 65-13-40 (packet E)
Sales tax form .....	#13-16A
"Circuit Breaker" (Refund) for Elderly or Disabled.....	2904-2911

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
City Annexed Land.....	11 O.S., Sec. 21-109
Classification of Homestead for Purposes of Taxation .....	2889
Classification of Property .....	Art. 10, Sec. 22; 2803
Classification of Property by Assessor .....	OTC Rule 710:10-3-20; 2840
Clerical Error .....	2874-3, 4
Coal Mines	
Fee .....	45 O.S., Sec. 931
Coefficient of Dispersion .....	2866-B6
Collection of Tax by Another County .....	2915
Collection of Tax Prevented by Reason of Erroneous Proceedings Etc., Extension on Tax Rolls .....	2844
Collection of Taxes.....	Art. 10, Sec. 20; 2913; 2941, 2942
Collusion of Officer and Owner, Penalty for .....	2944
Combination or Separation of Assessments .....	2833, 2868 A,3
Commercial Trailers .....	47 O.S., Sec. 1133, 1134; MV Rules 710:60-3-94
Common Tenants in.....	2833
Complaint in Respect to Addition of Property Not Listed by Taxpayer.....	2876
Compliance Guidelines .....	2830, 3024-B3
Computer-Assisted Mass Appraisal Revolving Fund .....	2948
Condemnation of Land.....	69 O.S., Sec. 1203
Condominiums (Unit ownership estates).....	60 O.S., Sec. 523
Conferences of Assessors .....	2875
Confidential Records.....	A.G. Op. 05-50; 2835-E
Consanguinity, Degree of .....	2802.1,4
Conservancy District (Water).....	82 O.S. 119, Sec. 541
Conservation Easement Program .....	60 O.S., Sec. 49.1
Conservation Land .....	2817-C
Conservation Land Adjustment.....	2817.2, 2835
Consigned Goods .....	2843
Constitutional Basis for Exemption .....	Okla. Const. Art. 5, Sec. 50
Constitutional Amendments to Article 10:	
Exempt manufacturing.....	6B
"Freeport" goods, wares, merchandise .....	6A
Intangible personal property .....	6A
Construction Work in Progress, Real Property.....	2427(D); 2817-H
Contents of Tax Roll.....	2868
Contract for Deed.....	16 O.S. Sec. 11A; A.G. 87-103, Title Exam. Standards Ch. 24, Sec. 24.8; 1901-1904
Contractors Bond .....	Does not exempt from Ad Valorem Tax
Conveyance of Title .....	16 O. S. et. al, 160 S. Chapter 1 (Title Exam. Stds.), 2802.1
Co-op, Electric.....	18 O.S., Sec. 437; 68 O.S., Sec. 1803 - 1806
Copier Fund.....	28 O.S., Sec. 60 & 61; 2829
Copy Fees .....	A.G. Op. 96-26
Copy Fees, Maps .....	28 O.S., Sec. 60
Corporations	
Assessment .....	2837
Real property .....	2838
Required to furnish copy of lists or schedules to assessor.....	2838
Correction of Land List.....	2841
Correction of Levies .....	3014
Correction to Tax Rolls.....	2871; 2874
Corrections of Clerical.....	2874

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Cost of Appeal.....	2877-C
Cotton Manufactories, In-Lieu Tax.....	2807
County Board of Equalization	
Agreement or understanding respecting lower assessment .....	2944
Appeal from.....	2880.1
Payment of taxes pending.....	2884
Refund .....	2884
Appeal to board.....	2877(C)
Appraisal engineers, tax commission may furnish.....	2875
Arbitrary assessments	
Personal property, ten-day notice .....	2843
Real.....	2876; 2843
Assessment rolls, delivery to .....	2842
Assessors' records, duty.....	2863
Assistance of tax commission .....	2875
Authority of.....	A.G. Op. 80-284, 97-74; 2862
Books & records, compelling production & hearing respecting .....	2895
Compensation.....	2862, 2872
Complaint in respect to increased valuation or addition to property not listed.....	2876
Conflict of interest .....	A.G. Op. 01-18; 2861
Conflict of membership .....	2861-F
Conflict, taxpayer .....	2861-G
Correction and adjustment of assessed valuation .....	2863
Cost of appeal.....	2877-C
Creation of.....	2861
Damage to real estate determined by .....	2817-I
Dealings with municipalities prohibited.....	2861
Death, transfer upon (Death deeds).....	58 O.S., Sec. 1252
Duties .....	2863
Education .....	2862-B
Extension of session.....	AG Op. 00-23; 2863
Failure to appear.....	2877-C
Hearings on complaints filed with.....	2876
Illegal acts .....	2861
Law changes, notice of.....	2875 (D)(10)
Legislative changes .....	2875 (D)(10)
Membership .....	A.G. Op. 01-18; 2861
Notice of increased valuation or addition of property not listed.....	2876
Oath of members .....	2862
Offenses.....	2861
Omitted property .....	A.G. Op. 00-23; 2863(B)
Penalties, agreement, or understanding respecting lower assessment.....	2944
Production of books, etc., power to compel .....	2876
Protests .....	2877(C)
Review of application.....	2894; 2902
Secretary of board .....	2861
Sessions, special .....	A.G. Op. 00-23 (Footnote 3); 2863
Subpoenas, power to issue .....	2877
Tax exemption	
Delivery of application to .....	2893; 2902
Hearing before.....	2895

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

<b>SUBJECT</b>	<b>SECTION</b>
Rules and regulations for guidance of .....	2898
Witnesses, compelling attendance on hearing .....	2876
County Abstract.....	2867
County Budget Act .....	19 O.S., Sec. 1401 et al
County Budget .....	3002; 3004; 3006; 3007
County Budget Board.....	19 O.S., Sec. 1402
County Clerk.....	2874
County Clerk, Filing Abstract with .....	2869
County Clerk, Legal Description (See register of deeds).....	19 O.S., Sec. 281-300; 2874-3, 4
County Clerk, Official Records.....	16 O.S., Sec. 39a; 43; 19 O.S., Sec. 245, 248, 284, 286
County Election Board .....	26 O.S., Sec. 155
County Equalization Board .....	(See: County Board of Equalization this index)
County Excise Board .....	19 O.S., Sec. 1411; 2867 (D)
County Free Fair, Levy .....	2 O.S., Sec. 15-59
County, Gifts.....	Okla. Const. Art. 10, Sec. 17
County Insurance Claims.....	19 O.S., Sec. 627
County Leave Purchase Agreement .....	2887(2)
County Officers Annual Report .....	2485
County Officers, Duties and Powers of.....	2865
County Option (Household pers. tax) .....	Art. 10, Sec. 8A; A.G. Op. 95-22; 95-7
County Propositions, Ballot Title .....	19 O.S., § 388
County Public Funds .....	Okla. Const. Art. 10, Sec. 14(A)
County Purchasing Act .....	19 O.S., Sec. 1500-1505
County Records, Destruction of.....	19 O.S., §§ 155.2A, 155.4, 155.5
County Rolls Prepared.....	2868
County Training.....	2816; 2862-B
County Treasurer	
Delivery of tax rolls to.....	2869
Revenue.....	2923-2924.1
Transfer of delinquent taxes to .....	2868
Waiver of penalty .....	2913-F
Court of Tax Review.....	3024
Courthouse Space .....	A.G. Op. 73-231
Covenants .....	16 O.S., Sec. 19
Credit Unions.....	A.G. Op. 79-18; Appendix B; 2370; 2838-A
Credit/Refunds (538-H).....	2911
Crops, Unmanufactured Farm Products.....	2817-A
Damage to or Destruction of Improvements on Real Estate .....	2817
Date of Valuation of Personal Property .....	2817
Dealers' Inventories of New Automobiles, Etc.....	Appendix B
Deannexation .....	11 O.S., Sec. 21-101
Death Certificate.....	58 O.S., Sec. 912; Ok. Title Exam. Std. 8.1 (A)
Death Transfer Deeds.....	Okla. Title Exam. Stds. 17.4; 58 O.S., Sec. 1252
Deeds .....	19 O.S., Sec. 281-300; 2841, 3203
Deeds, Recording of .....	19 O.S., Sec. 298 (A); 58 O.S., Sec. 711
Definitions.....	2802; 2802.1
Delinquent Tax, Appeals.....	2871-B, 2884-A
Delinquent Tax, Attachment to Other Property .....	3105
Delinquent Taxes, Forward to Another County .....	2915; 3104-C
Delinquent Taxes, Lien .....	2844, 2912, 2941, 2942, 3102

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Delinquent Taxes, Percent Penalty .....	2913
Delinquent Taxes, Personal.....	3102
Delinquent Taxes, Real.....	2941, 2942, 3101
Delinquent Taxes, Seized & Sold .....	2930
Delinquent Taxes, Seven-Year Limitation .....	A.G. Op. 06-37; 3103
Delinquent Taxes, Tax Sale.....	3105-3147
Delinquent Taxes, Transfer to Tax Rolls .....	2868; 2913
Delivery of Assessment Rolls to County Board of Equalization.....	2842
Delivery of Tax Rolls to County Treasurer.....	2869
Deputies to Attend Schools Meetings and Conferences.....	19 O.S., Sec. 166
Deputy Assessors	
Additional deputies .....	2870
Compensation.....	19 O.S., Sec. 161-167; 2870
Entry on premises or business building to view property.....	2818
Meeting with taxpayers.....	2836
Number allowed.....	19 O.S., Sec. 162
Penalties .....	2944
Special duties.....	2870
Description as Insufficient for Purpose of, Survey and Plat to be Made.....	2834
Description of Real Property .....	2835
Destruction of Records .....	19 O.S., Sec. 155
Destruction of Rolls or List, Reassessment.....	2870
Desulphurization of Gasoline .....	2817.3
Determination of Accuracy.....	2818
Developer Improvements.....	2817-H
Dilapidated Buildings (Tax lien) .....	11 O.S., Sec. 22-112
Disabled, Definition .....	2904
Disabled (See circuit breaker)	
Disallowance of Application .....	2893
Discretion of Assessor, Meeting with Taxpayers.....	2836
Disobedience of Subpoena.....	2945
Disposal of County Property .....	421; 1505
Disposal of Records .....	19 O.S., Sec. 155.1
Disposal Wells, Saltwater .....	1001; 1001.1(3)
Disposition of County Property .....	19 O.S., Sec. 421.2
Disruption of Office.....	O.S. 51, Sec. 24A.5(5)
Documentary Stamps, Exact Amount .....	3201, 3206; Also see: OTC Rule 710:30-1-10(4)
History of amount.....	68 O.S., Sec. 5101, (1980) \$1.50, (1967) \$1.10.....
Dollar Per Point Study.....	2817; 2840-B
Double Homestead, Filing Extension .....	2890
Drilling Rigs, Valuation .....	2817(L)
Due Process of Law .....	Okla. Const. Art. 2, Sec. 7
Duplicate Tax Rolls, Acceptance of Loss or Destruction of Original.....	2870
Duties of Assessor .....	2818
Duties of Officials, Mandatory .....	2943; 3152
Duty of Assessor to Attend Schools Meetings and Conferences .....	19 O.S., Sec. 166
Duty to Pay Taxes.....	2915
Dwellings, Taxation .....	2896
Easement Defined.....	60 O.S. Sec. 49
Economic Development Millage .....	19 O.S., Sec. 1101
Election, Vacancies, Appointments .....	51 O.S., Sec. 10(A)



**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Elections, General.....	Title 26 et.al.
Electric Co-op.....	18 O.S., Sec. 437; 68 O.S., Sec. 1803 – 1806
Electronic Records, Sale of.....	A.G. Op. 2012-4
Enterprise Zone.....	62 O.S., Secs. 841-847; 2357.4
Entry on Premises or Business Building.....	2818
Emergency Medical District.....	Art. 10, Sec. 9C; 19 O.S., Sec. 1701 et al
Equalization.....	(See: County Board of Equalization this index)
Equalization Board.....	2871, 2861, 2862, 2863
Equalization Board Minutes.....	2863-A; 3005.1A; 3006
Equalization Ratio Study.....	2866
Equalization, State Aid.....	70 O.S., Sec. 18-102
Erroneous Assessment.....	2871
Examination of Taxpayers Under Oath in Regard to Amount or Value of Property .....	2818
Excise, Amended Reports.....	70 O.S., Sec. 18-200.1,F
Excise Board.....	19 O.S., Sec. 1411 – 1421
Excise Board Compensation.....	3005
Excise Board Report.....	2867
Excise/Use Tax.....	1411
Exempt Property, Generally.....	Appendix B; 2887
Cemeteries.....	2887, 6
Charitable institutions, property.....	Okla. Const. Art. 5, Sec. 50; Okla. Const. Art. 10 Sec. 6; 2887, (8), (9); 2887-1
Colleges, schools.....	2840 (A)(3); 2887, 3, 4
Counties.....	2840 (A)(3); 2887, 2
Crops.....	2887, 15
Family food, fuel, livestock.....	2887, 14
Family portraits.....	2887, 13
Federal.....	2840 (A)(3); 2887, 1
Filing for exemption, current year.....	Art. 10, Sec. 22 A
Fraternal, religious.....	2887, 7, 11
Freeport exemption.....	Art. 10, Sec. 6A; 2902.2
Game animals.....	2887, 16
Hospitals.....	2887, 10
Household goods.....	A.G. Op. 08-21; 2887, 12
Indians.....	63 O.S., Sec. 166, 1057; 68 O.S., Sec. 2840 (A)(3); 2887, 1
Land.....	2840 (A)(3)
Libraries.....	2887, 6
Livestock.....	2887, 12
Local development act.....	62 O.S., Sec. 860
Manufacturing.....	A.G. Op. 03-16; 2902, 2902.1, 2902.3, 2902.4
Military housing.....	2806 (B)
Military personnel.....	2887, 12
Municipal levy.....	11 O.S., Sec. 17-112; 21-109
Municipalities.....	2887, 2
Museums.....	2887, 6
Orphan homes.....	2887, 5
Portraits, family.....	2887, 13
Public schools.....	2886, 6
Religious organizations.....	OTC Bul. 95-46; A.G. Op. 01-9; 2887, 7, 11
School districts.....	2840 (A)(3), 2887, 3, 4

<b>SUBJECT</b>	<b>SECTION</b>
Schools, colleges.....	2840 (A)(3), 2887, 3, 4
Schools, public.....	2840 (A) (3), 2887, 6
State.....	2840 (A) (3), 2887, 2
Taxable status	
From exempt to taxable .....	2817
To exempt from taxable .....	2940
Valuation, not necessary, government, religious, charitable, educational, SBOE valued property .....	2840 (A) (3)
Wildlife dept.....	29 O.S., Sec. 4-132
Exempt Real Estate Required to be Entered on Rolls .....	2868
Municipal purchase exempts if before Oct. 1 (Prorate) .....	2940
Personal property .....	Appendix B
Interstate commerce.....	2831
Banks .....	A.G. Op. 79-18, Appendix B; 2370; 2838
"Freeport" amendment.....	Art. 10, Sec. 6(A)
Real property .....	2887
Exemption Five-Year for New or Expanded Manufacturing Facilities	
Oklahoma Constitution .....	2902
Rules and procedures .....	OTC Rule 710:10-7-1
Exemptions	
Additional homesteads .....	2890
Average inventory.....	2817-A
Constitutional basis.....	Art. 5, Sec. 50
Delinquent personal property .....	2892, C-4
Farm implement stamps .....	5401-5404
Filing for exemption, current year.....	Art. 10, Sec. 22A
Gross production tax, in-lieu .....	1001; 1001.1
Head of household.....	2887-12
Homesteads.....	2888
In-lieu taxes.....	2804; 2805
Liens: personal property .....	3103
Manufactured homes, exemption.....	2949
Manufactured homes, owner over 65 years of age .....	2949
Manufacturing .....	11 O.S., 17-112; 2352-1,D, 2902, 2902.3, 2902.4
Manufacturing, administrative rules.....	710:10-7 et.al
Manufacturing, 5-year exemption.....	2902, 2902.3, 2902.4
Manufacturing, municipal taxation 5-year Okla. Const. Art. 10, Sec. 6; 11 O.S., Sec. 17-112	
Manufacturing protest, administrative rule .....	710:10-7-15
Manufacturing reimbursement.....	A.G. Op. 03-16; 62 O.S., Sec. 193-A,2; 2352,(1)(2)
Municipal levy .....	11 O.S. Sec. 17-112; 21-109
Oklahoma Wildlife Department.....	29 O.S., Sec. 4-132
Parsonages.....	2887
Report to OTC.....	62 O.S. 193-B
Religious .....	Art. X, Sec. 6; A.G. Op. 01-9; 2887
Senior valuation limitation.....	Art. 10, Sec. 8C
Exemptions Homestead.....	2894
Exotic Animals.....	2804; 2887-16
Expenses of Deputies .....	19 O.S., Sec. 161-167
Express Company.....	3128
Extension of Levy on Rolls.....	2869, 3014
Failure to Assess.....	2836-D

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Failure to Produce Documents .....	2839-B
Fair Cash Value .....	A.G. Op. 80-149; Art. 10, Sec. 8; 2802-18, 2817-B, 2817-F, 2819, 2825
Fair Cash Value, Sales Price .....	No constitutional or statutory reference in existence
False or Fraudulent Return .....	21 O.S., Sec. 351; 2900
False Information .....	2945
Family Wealth Preservation Trust Act .....	31 O.S., Secs. 10-18
Farm Equipment, Taxation .....	A.G. Op. 99-42; 2809; 2817, 2831, 2839
Farm Implement Tax Stamps .....	5401-5404
Farm Products, Unmanufactured in Storage.....	2817
Farm Trailers .....	47 O.S., Sec. 1134; MV Rules 710:60-3-111
Farm Tractors	
Defined.....	2809
Equipment.....	2807(7)
Implement stamps .....	5401-5404
Products, unmanufactured .....	2817(A)
Subject to tax .....	A.G. Op. 99-42; 2809
Federal Agency Tax.....	12 USC 1825 (b)(3); A.G. Op. 86-34; 2887-1
Fees.....	Title 28 et al; Title 51, Sec. 24A.1; A.G. Op. 96-26
Fees, Maps.....	Title 28 et al; 28 O.S., Sec. 60; A.G. Op. 96-26
Fences.....	2806
Final Assessment, Personal Property Not Listed .....	2843
Fire Damage.....	2817-K, 2871-C.6
Fire Protection District.....	OTC Bull. 07-37; A.G. Op. 80-45; 96-70; 19 O.S., Sec. 901 et seq.
Optional contracts .....	19 O.S., Sec. 901.25
First Deputy Salary.....	19 O.S., Sec. 180.62-83
Five Percent Cap .....	A.G. Op. 01-36; Art. 10, Sec. 8B
Five-year Exemption for New or Expanded Manufacturing	
Oklahoma Constitution .....	Article 10 Section 6B
Payroll .....	40 O.S., Sec. 1-218
Reimbursement .....	62 O.S., Sec. 193B
Rules and procedures .....	OTC Rule 710:10-7; 2902
Fixtures.....	2806
Flood Damage.....	2817-K
Food Stamps .....	O.S. 56, Sec. 237(7); OTC Bul. 96-51
Foreign Trade Zone .....	USC 19, Sec. 81-A
Forest Land Rental Monies.....	62 O.S., Sec. 326
Form of Tax Rolls .....	2868
Forms, Approved.....	2875-2; Article 10B
Forms, Authorized.....	2835-A; 2838; 2840-A; 2875, 2891
Forms, Filing, Postmark, Holidays, Weekends.....	2802.2, 2892, 2891
Forms for Listing and Assessment of Property .....	2835; 2875-D, 2, E; 2891
Forward Tax Lien .....	3104-C
Fractional Assessment Percentage.....	Art. 10, Sec. 8; 2803; 2817; 2818; 2819
Fractionation Tanks (Not taxable ADV, subject to registration) .....	47 O.S., Sec. 1133
Freeport Exemption.....	Ok 65 578 P.2d 1200 (1978); AG Op. 79-145; 03-23; Art. 10, Sec. 6A; 2902.2;
Freeport Exemption, Filing Date .....	2902.2
Freeze (Senior valuation limitation) .....	AG Op. 05-17; Art. 10, Sec. 8, C; 2890.1
Freeze, Filing Exemption .....	2890.1
Freight Car Tax .....	2201-2208
Full Disclosure.....	70 O.S., Sec. 18-102
Funding for Visual Inspection.....	2822; 2840-3, C

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Gas Gathering, No Changes Central to Local.....	2851.3
Gasoline, Desulphurization.....	2817.3
General Fund Act (County fair fund).....	62 O.S., Sec. 325
General Obligation Bonds.....	Art. 10, Sec. 26 & 28
Grantee Address.....	3203-C
Grantor and Grantee, Liability.....	2912
Gross Income, Household, Things Included.....	OTC Bul. 05-01; 2890
Gross Production, Apportionment.....	1004
Gross Production, Deduction of Costs.....	1001.4(A)(D5)
Gross Production, Marketing Cost Deduction.....	Rule 710:45-9-100, Form GPX-300, 1001.4
Gross Production, Payment 3 Years.....	1001.1
Gross Production Tax, In-Lieu.....	A.G. Op. 83-123; 1001, 1001.1, 1020(C)
Growing Crops.....	2807(3)
Guides & Schedules.....	2825
HADCO, Rig Valuation.....	Rule 710:10-2-5; 2817-L
Healthcare (TXM).....	3603
Highest and Best Use.....	2817-E
Historic Property, Exemption, (Local development act) T.I.F. Dist. ....	62 O.S., Sec. 856; 860(D)
Historical Preservation.....	Art. 10., Sec. 6C
Holiday Filing.....	2802.2 (E)
Homesteads	
Additional exemption	
Notice of valuation increase 30-day window.....	2890
Appear in person.....	2892-E
Application for exemption.....	2892
Approval or rejection of claim.....	2893
Armed service personnel.....	2888
Assessed at fair cash value.....	2897
Assessor to report to tax commission.....	2899
Bankruptcy, exemption from attachment.....	O.S. 31 et al
Borders/roomers.....	2896
Building used for dwelling and business.....	Okla. Const. Art. 7, Sec. 1; 2896
"Contract for deed" can qualify for exemption.....	A.G. Op. 87-103
Cancellation of.....	47 O.S., Sec. 1110; 2892(D)(4)
Certification in joint tenancy termination.....	A.G. Op. 75-138; OTC Bul. 92-35
Children.....	2888-A
Citizenship.....	A.G. Op. 97-45; 2901
Classification.....	Art. 10, Sec. 22; Art. 12A, Sec. 1; 2889
Commercial, split use.....	Okla. Const. Art. 12, Sec. 1; 2896
Commercial/residential use.....	2986(c)
Condominiums.....	60 O.S., Sec. 522
Contiguous/adjacent.....	Okla. 103 P3 943 (1996); 2896(E)
Contract for deed.....	A.G. Ops. 71-271 & 87-103
Debt is due.....	31 O.S., Sec. 5
Deed date.....	2888-A
Definition - rural, urban.....	Art. 12-A, Sec. 1&2; Art. 7, Sec. 1; 31 O.S., Sec. 1-3; 2888
Double homestead.....	2890
Exemption from ad valorem taxes.....	2889
Additional exemption for low income homeowners.....	2890
Exemptions.....	31 O.S., Sec. 1 thru 5; 2894
Homestead with land.....	A.G. Op. 69-308

SUBJECT	SECTION
Extension of filing.....	2892-A
Fair cash value.....	2897
Filing at any time.....	2892-A
Forfeiture of homestead - delinquent taxes.....	2892
Form for exemption claim.....	2891
Hearing before county board.....	2895
Household; head of household.....	A.G. Op. 08-21; 2887(12)
Lease purchase.....	A.G. Op. 87-103, 96-03; OTC Bul. 96-3
Loss of homestead, delinquent pers. prop. tax.....	2892-D4
Manufactured homes.....	A.G. Op. 95-47; 2812
Manufactured homes, personal property credit.....	2949
Military, domiciled.....	2888(A)
Mobile homes (See manufactured homes)	
Natural person.....	2888-A
Number of acres.....	A.G. Op. 99-8; 2888 A
One \$1,000 exemption only.....	2889
Parents.....	2888-A
Partial interest.....	A.G. Op. 75-138
Penalties.....	2888, 2892-J-K, 2900
Platted lots.....	2888 B
Property bond waiver.....	A.G. Op. 68-109; 59 O.S., Sec. 1324
Property included.....	31 O.S., Sec. 2
Protest of.....	2895
Recording date.....	2888-A
Reimbursement.....	62 O.S., Sec. 193(B); 2352
Additional homestead.....	A.G. Op. 03-16; 2890
Rejection.....	2893, 2894, 2895
Report.....	2899
Residency.....	CBOE 185 Oklahoma 431; A.G. Op. 97-45; 2901
Review by county board.....	2894
Revocable trust, qualified for homestead.....	A.G. Op. 71-133
Roomers/borders.....	2896
Rural, size.....	2888 (A)(B)
Separate entry on assessment roll.....	2842
Separate entry on tax rolls.....	2868
Situs of taxpayer.....	2901
Size, homestead.....	31 O.S., Sec. 2; 2888 A, 1, B, C
Size, rural.....	31 O.S., Sec. 2
Soldiers & sailors relief act.....	A.G. Op. March 17, 1954
Split use-commercial-residential.....	2896(c)
Surviving spouse.....	2888 (A)(B)
Tax sale.....	3105
Taxation of.....	2868
Undivided interest.....	A.G. Op. 75-138; 2888
Urban platted, size.....	2888 (C)
Veterans.....	2887
Waiver for property bond.....	A.G. Op. 68-109; 59 O.S., Sec. 1324
Horses, Performance.....	2807-4
Hospitals.....	Art. 10, Sec. 6 Okla. Const.; 2887-10
Hot Houses.....	2807.3
House Trailers - (See manufactured homes)	

<b>SUBJECT</b>	<b>SECTION</b>
Household, Head of .....	A.G. Op. 08-21; Art. X, Sec. 6(A); 2887(12)
Household Income .....	OTC Bull. 97-31
Household Pers Prop. A.G. Op. 88-14; A.G. Op. 95-07; Art. X, Sec. 6(b); 2807.1, 2817-A, 2887(12)	
Household Pers Prop Option to Tax	OTC Bul. 95-38; A.G. Op. 08-21; A.G. Op. 95-7; Art. 10, Sec. 8A
Millage adjustment .....	A.G. Op. 95-22; Art. 10, Sec. 26A, B
Household Pers Prop Veterans .....	Okla. Const., Art. 10, Sec. 8D
Housing Authorities .....	A.G. Op. 09-23; A.G. Op. 81-77; 86-13; 63 O.S., Sec. 1066
Indians .....	63 O.S., Sec 1057
Housing Reinvestment Dist. ....	62 O.S. Sec. 882-887; 2817.1
Housing Urban Development (HUD) .....	Okla. Const. Art. 10, Sec. 8C(B)
Ice Plants .....	2807(8)
Implement Stamps .....	5401-5404
Improvements, Adding Value of to Assessed Valuation .....	2817
Improvements Divided by Tax Jurisdictions .....	2817(B)(2)
Improvements on Leased Lands .....	41 O.S., Sec. 30
In-Lieu Tax, General .....	2940
Authorization .....	Okla. Const. Art. 5, Sec 50
Dealers of farm equipment .....	5401-B
Farm implement .....	5401-5404
Federal .....	2935; 2936; 2937; 2938
Financed by revenue bonds .....	60 O.S., Sec. 178.7
Housing authorities .....	A.G. Op. 81-77, 86-13; 63 O.S., Sec. 1066
Public trust .....	60 O.S., Sec. 178.7
Rural elec. coop. ....	18 O.S., Sec. 437.25; 1801-1806; 2804; 2805-12;
Textiles .....	2101
Tribal housing authority .....	63 O.S., Sec. 1057
In-Lieu Taxes by the Oklahoma Wildlife Conservation Commission See: 29 O.S., Sec. 4-132 to 134	
Income Tax, Credit/Refund (538-H) .....	2911
Income Tax, Situs .....	2901
Incentive District .....	Art. 10, Sec. 6(C)(c); 62 O.S., Sec. 860
Incorporated Towns .....	2836-A
Increase/Decrease Assessment Percentage .....	Art. 10, Sec. 8
Increase in Valuation .....	2817.1; 2876
Increased Valuation, Notice of .....	2876
Indian Housing Authority .....	A.G. 09-23; 63 O.S., §§ 1066, 1067
Indian Land .....	31 O.S., Sec. 2; OTC Bul. 95-11; 2840-A,3
Indian Land, Exempt Records .....	19 O.S., Sec. 297
Informal Protests .....	2876
Information Requests .....	2818-B, 2839
Inspection of Property .....	2818
Intangible Personal Property .....	Art. 10, Sec. 6A; 19 O.S., Sec. 155.3
Interest on Overpayment .....	2884-C
Interstate Commerce, Personal Property Moving in (Freeport) .....	Art. X, Sec. 6A; 2831
Inventories (See stock of goods, etc.) .....	2817
Inventories, Average Amounts .....	2817-A
Inventories, Foreign Trade Zone .....	19 USC, Sec. 18A
Inventories of Plants .....	2807.3
Inventory, In Control of Others .....	2843-B
Irrigation .....	2806
Joint Tenancy .....	58 O.S. Sec. 912-C; 60 O.S. Sec. 74; A.G. Op. 75-138; OTC Bul. 92-35
Jointly Owned Property .....	2833

SUBJECT	SECTION
Jury Lists Not Furnished by Assessor .....	38 O.S., Sec. 33 Repealed 1973
Keeping of Records.....	19 O.S., Sec. 155.1
Labor Unions .....	Not Exempt; Okla. 162, 211 P2d 790, 1949
Land Acquisition, Purchase, Donation, Condemnation.....	69 O.S., Sec. 1203
Land List .....	2836; 2841; 2842
Land Office Acq.....	64 O.S., Sec. 151
Removal from tax roll.....	29 O.S., Sec. 4-132
Land Parcel Identifier .....	19 O.S., Sec. 259
Land Reimbursement Fund .....	62 O.S., Sec. 194
Lease Property .....	62 O.S., Sec. 860-B
Revenue bonds, taxable.....	60 O.S., Sec. 178.7
Sales tax .....	OTC Rule 710:65-1-11(D)
Lease Purchase Agreements .....	A.G. Op. 88-73; 95-92; 05-14; 2887,2
Leased Equipment .....	A.G. Op. 88-73; 2887;
Leasehold Improvements .....	2807-2
Leases, Government.....	2887-2
Legal Counsel .....	19 O.S., Sec. 215.9; 2822-C; 2880-D;
Legal Description .....	2874-3, 4
Legal Representation of Assessor.....	2880.1-D
Levies	
Assessment, district levies .....	19 O.S. Sec. 902
Change in.....	2869
Certification .....	3002
Constitutional .....	Art. 10, Sec. 9, 10, 26, 35
Estimate of needs .....	3002
Exemption .....	Art. 10, Sec. 6(b); A.G. Op. 95-07
Extension of tax levy on tax rolls .....	2869
Municipal budgets.....	3022, 3023
Municipal, exemption, annexed property .....	11 O.S., Sec. 21-109
Levy of Tax, Duty of Assessor .....	3014
Libraries, Ministers' and Office Equipment, Exemption of.....	2887
Lien Date for Taxes on Real Estate.....	2912
Lien for Tax, Limitation of and Extinguishment .....	2941
Liens – Personal, Superior.....	3102
Liens – Real, Superior.....	2941
Liens, Tax .....	2844, 2941, 2942, 3102
Limitation of Assessment of Property .....	2942
List, Names for Jury Service .....	38 O.S., Sec. 33 Repealed 1973
List at Assessor's Office.....	2836
List of Land in Numerical Order .....	2842
List of Personal Property Owners .....	2842
List of Town Lots Numerically .....	2842
Listing and Assessment .....	2831
Listing of Homestead for Taxation .....	2896
Listing of Lands .....	2868
Listing of Personal Property.....	2832
Listing of Real Property.....	2835
Listing of Taxable Property .....	2836
Livestock.....	2804; 2807; 2817; 2831; 2887-16
Definition .....	4 O.S., Sec. 41-132; 2 O.S., Sec. 6-21; AG Op. 95-22; 2807.1
Exemption .....	Art. 10, Sec. 6(b), AG Op. 95-07, AG. Op. 08-21

SUBJECT	SECTION
Exhibition.....	2887(16)
Family corp., LLC.....	2807.1
Support of family.....	AG. Op. 95-07; 08-21; Art. 10, Sec. 6(A); 2807.1
Taxation.....	2807; 2831-B
LLC, Valuation Limitation.....	2802.1
Local Development Act.....	Art. X, Sec. 6A; 62 O.S., Sec. 800, 850-869
Local Development Act, Sinking Funds.....	A.G. Op. 11-05
Local Development and Enterprise Zone Incentive Leverage Act.....	62 O.S., Sec. 841-847
Local Incentive District (T.I.F.).....	62 O.S. Sec. 850-860
Lodging Tax, (Sales tax).....	1370.9(B); A.G. Op. 08-27
Loss.....	2870
Lower Assessment Percentage.....	Art. 10, Sec. 8
Mailing of Assessments of Personal Property Not Listed with Assessor.....	2843
Mailing Tax Bill.....	2915-B
Mainframe Computer.....	2866-C
Mandamus.....	O.S. 12, Sec. 1453-1462
Mandatory Duty of Officials.....	2943; 3152
Manufactured Homes	
Assess as real or personal.....	2812
Assess three years omitted.....	2811
Assessment information.....	2813-E
Cancellation of title.....	47 O.S., § 1110
Collection of tax in another county.....	Ref: MH Quick Reference Guide; 2813-C
College student, non-resident.....	47 O.S. Sec. 1125-B
Commercial move affidavit.....	47 O.S., Sec. 14-103 (D), 2813
Commercial trailer.....	47 O.S., Sec. 1-180
Decals.....	47 O.S., § 1113-F
Definition.....	42 U.S.C. 5401, 5402; 47 O.S., Sec. 1102; Sec. 2101.11
Department of Public Safety.....	2813-F
Depreciation.....	2811-A-1, 2
Excise tax.....	2104.3
Waiver.....	2105.8
Form 936.....	A.G. Op. 95-47; 2813-E
Homestead exempt.....	2812-A
Homestead, 100% veterans.....	Art. 10, Sec. 8E; 2812-A
If being repossessed.....	2813
If real property, show assessment separately.....	2813
If to be moved.....	2813
Leased land, pers. prop. tax exemption.....	2949
Liens – real, personal.....	3102
Listing and assessment.....	2811(C), 2832, 2924; 2925
Marketable title act.....	16 O.S., Sec. 71 to 80
Military personnel.....	47 O.S., Sec. 1127
Minimum tax.....	2868
MH rendition.....	OTC Form 935 MH; 2835(B), 2836
Mobile office.....	47 O.S., Sec. 1102-13
Modular homes.....	OTC Rule 710:65-18-1,2,3; 1354.27, 1357.31
Motor vehicle information, registration, repossession.....	47 O.S., Sec. 1117
New original title.....	47 O.S. § 1110
Not assessed.....	2811
Omitted property.....	A.G. Op. 00-23; 2811



SUBJECT	SECTION
On licensed dealers' sales lot on January 1 .....	2811
Payment of all taxes .....	2811-B; 2813-C, D, E
Payment of tax in another county .....	2813-C
Penalty .....	2836(c)
Personal property exemption .....	2949
Personal property tax credit.....	2949
Persons to list .....	2832
Place of listing.....	2831
Print-out to counties.....	47 O.S. Sec. 1119
Proof of registration.....	47 O.S., Sec. 1117; 2811-B
Real or personal.....	2812
Receipt of tax .....	2813-E, F
Repo affidavit.....	OTC Form 737; 2813(E)
Repossessed .....	47 O.S., Sec. 1117; 2813-F
Reinstatement of cancelled title.....	47 O.S., § 1110
Tag agents information.....	OTC Bul. 97-07
Tax sale.....	2813-E
Travel trailers .....	47 O.S. 1102.22
Treasurer.....	2812-C
Separate land.....	2813-B, E
Size and weight permits .....	47 O.S., Sec. 14-103-D; 2813-F
Student.....	47 O.S., Sec. 1125-B
Title.....	47 O.S., Sec. 1105-B
Valuation .....	2811-A-1, 2
Manufacturer's Sales Tax Exemption (MSEP).....	1352, 1359.2
Manufacturing Facilities, New or Expanded Five-Year Exemption,	
Oklahoma Constitution .....	Art. 10, Sec. 6B
Qualification .....	2902
Reimbursement fund .....	Sec. 193; 2352-1.d
Replacement/expansion .....	A.G. Op. 85-122
Special .....	11 O.S., Sec. 17-112
Allocation of payments.....	Sec. 193-B
Enterprise zones, 6 years local incentive.....	62 O.S., Sec. 860B
Mapping.....	2820; 2821-D, E
Cadastral maps.....	2821.D, F
Public property exemption .....	2940
Records, county clerk:	
Municipality boundaries .....	11 O.S. Sec. 21-112; 1375
Plat records.....	19 O.S., Sec. 288
Records & indexes .....	19 O.S., Sec. 286, 287
Road records .....	19 O.S., Sec. 249
Right-of-way.....	69 O.S., Sec. 1229
Rivers and streams:	
Declaring grand river non-navigable .....	82 O.S., Sec. 887
Property of state .....	64 O.S., Sec. 290
Property rights .....	60 O.S., Sec. 60
Riparian rights, uplands.....	60 O.S. Sec. 335
School district maps, motor license agent.....	47 O.S., Sec. 1118-E
Streets, alleys and roads:	
County commissioners power.....	69 O.S., Sec. 628
Ownership to center line of road .....	69 O.S., Sec. 1202

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Reversion of vacated portions to adjoining owners.....	11 O.S., Sec. 42-113-C
Vacation of streets & alleys.....	11 O.S., Sec. 42-101
Market Value, Property Having Speculative Value .....	2807
Marketable Title Act .....	16 O.S., §§ 71 to 80
Marshall & Swift Publication.....	2817-D
Mass Appraisal.....	2829(B)(D)
Meeting with Taxpayers .....	2836
Meetings.....	19 O.S., Sec. 166; 2875-D
Mileage, Assessors .....	19 O.S., Sec. 163; 164
Military Housing .....	2806 (B)
Military Personnel.....	See Soldiers and Sailors Relief Act; 2901
Millage, Adjustment.....	A.G. Op. 95-22, 96-104; Okla. Const. Art. 10, Sec. 8A(a-d)
Millage, Apportionment of .....	11 O.S., Sec. 38-132; 3015
Mineral Interest Not Owned by Surface Owner Not Conveyed in Certificate Tax Deed (Tax sale) .....	3119
Mineral Lease.....	3201; AG Op. 73-284; OTC Rules 710:30-8,9
Minerals.....	1001(B), 2804; 2805
Minerals, Documentary Stamps.....	3201; AG Op. 73-284; OTC Rules 710:30-8,9
Mines .....	45 O.S., et al
Minimum Amount of Tax.....	2868
Ministers' Libraries and Office Equipment, Exemption of.....	2887
Mobile homes (See manufactured homes)	
Mobile Office (Commercial trailer) .....	47 O.S., Sec. 1-162, 1-180, 1102-13
Size of .....	2896-C,D
Mobilized Machinery, In-Lieu .....	47 O.S., Sec. 1129; 1102-20
Modular Homes.....	OTC Rule 710:65-18-1,2,3; 1354.27
Mortgage Servicers .....	3127; 2813(B); 2913 (A)
Mortgage Tax .....	(.10 for each \$100.00) 1901; 1902; 1903; 1904
Motor Vehicle Information .....	47 O.S. Sec. 1103
Motor Vehicle Tax Stamps.....	47 O.S., Sec. 1137.1(C), (D); 5301-5306
Municipal Annexed Land.....	11 O.S., Sec. 21-109
Municipal Government Annexation of Land .....	11 O.S., Sec. 21-109
Municipal Power Authority .....	O.S. 11, Sec. 24-106
Municipal Tax Levy, Exemption From .....	11 O.S., Sec. 17-112, 21-109
Museums.....	2887-6
National Guard/Reserve .....	OTC Bulletin 03-36
Natural Person .....	2888-A
Net Assessed Value Report (SA&I Form 184).....	2842-C
No Appeal Provided .....	2886
Noncompliance .....	2830; 2882
Appeals .....	2883; 2884
Nonprofit.....	2887(8)
Non-Testamentary Transfer on Death Deed.....	58 O.S., Sec. 1251-1258
Notice of Assessment, Forms.....	2876-B
Notice of Increased Valuation by State Board of Equalization .....	A.G. Op. 86-88; 2882 (B)
Notice of Increased Valuation Over Assessment for Preceding Year .....	2876
Notice of Meeting with Taxpayers.....	2836
Notice of Resale .....	3127
Nurseries .....	2807-3
Nursery Stock.....	2807-3

<b>SUBJECT</b>	<b>SECTION</b>
Office Equipment, Libraries of Ministers, Exemption of .....	2887
Office Hours .....	19 O.S., Sec 133; 2817; 2836
Official Records .....	16 O.S. Sec. 39-43; 19 O.S. Sec. 245-248, 284-286; 58 O.S. Sec. 711; 2841, 3203-C
Officials, Mandatory Duty .....	2943; 3152
Oil in Storage .....	1001-G, 2807-12E
Oklahoma Tax Commission, Computer System .....	2866(C)
Oklahoma Tax Commission, County Assistance .....	2824, 2825, 2826, 2875
Oklahoma Tax Commission, Guides .....	2825
Omitted Property .....	A.G. Op. 00-23; A.G. Op 96-26; 2843; 2844; 2845, 2876-D;
County board of equalization .....	2863
Hearing .....	2876-F
Interest on omitted .....	A.G. Op. 05-30; 06-37; 2844(A), 3137(A)
Limitation as to assessment of .....	2942
Open Meetings .....	25 O.S., Sec. 304-311; 2863; 2871
Open Records .....	51 O.S., Sec. 24-A et al; A.G. Op. 83-219; 96-26; 05-50; 2835-E
Orchards .....	2807.3
Others in Charge of Property .....	2843
Overpayment of Tax, Exempt Property, Exempt. Mfg. ....	2871-F
Ownership, Change After Oct. 1 .....	3127
Ownership to Center of Road .....	69 O.S., Sec. 1202
Paper & Pulp, Exempt Manufacturing .....	Repealed
Parents, Homestead .....	2888
Parsonages .....	2887-7
Payment of Tax, Holiday .....	25 O.S., Sec. 82.1(c)
Payment of Tax in Another County .....	2813-C; 2915
Payment of Tax, Public Sale .....	2925
Payment of Taxes, Duty to Pay .....	2913; 2915
Method of payment, two equal payments .....	2916
Payment of Taxes Pending Appeal .....	2871, 2884
Payment Under Protest .....	2884
Penalties .....	2836-D
Agreement or understanding with owner or agent of taxable property respecting lower assessment .....	2944
Deputies .....	2944
Failure, neglect, or refusal to add valuation penalty .....	2836-D
Failure or refusal to properly itemize property .....	2839
Failure to list personal property with assessor .....	2836
Public service .....	2857-B
Public trust property, in-lieu payments .....	60 O.S., Sec. 178.7
Real estate, when penalty applies .....	2845
Waiver of penalties by treasurer .....	2913-F
Percent of Increase, 3% or 5% .....	Okla. Const. Art. 10, Sec. 8B
Permanent Records, Preparing and Maintaining .....	2840
Personal Property	
Aircraft .....	3 O.S., Sec. 256.2[cited not included]
Assessment and valuation .....	2817; 2829; 2831
Assessment based on 10% rule .....	2817
Assessed as real estate .... Keyes v. Penn Sq., Okl. 827, P2d 709 (1992)[cited not included]	
Banks .....	A.G. Op. 79-18 & 85-142; 2370 (B)[cited not included]
Barns/bins .....	2806

SUBJECT	SECTION
Brought in from out of state .....	2831
By whom listed.....	2832
Confidential lists..... A.G. Op. 05-50; 68 O.S., Sec 205, 2835(E)[cited not included]	
Consigned goods.....	2843-B
County option.....	Art. 10, Sec. 8A
Defined.....	2807
Exemption, mfg. homes.....	2949
Filing, postmark.....	2802.2; 2836-C
Forms .....	2835
Head of household.....	2887-12
Intangibles.....	Art. 10, Sec. 6A
Inventory .....	2817
Itemize.....	2836, 2839
Leasehold improvements .....	2807 (2) (c)
Liens.....	3102
Livestock .....	A.G. Op. 95-7; 2807; 2807.1
Manufactured homes.....	2812, 2811, 2832, 2831, 2836
Notice .....	2839
Oil in storage.....	1001.1; 2807-12
Omitted.....	A.G. Op. 00-21; 2843; 2844; 2845
Owner domicile .....	2831 (A)
Owner list .....	2842
Penalty waiver.....	2913-G
Penalties .....	2836(C), 2839-B
Personal ass'd as real estate .....	Ref. Keyes v. Penn. Sq. Okl. 827, P2d 709 (1992)
Place of listing.....	2836-A
Possession of others property.....	2843
Postmark, counties .....	2802.2 (E)
Postmark, OTC filing only.....	68 O.S., Sec. 221.1
Poultry .....	2817-D,1
Protest of value .....	2876
Ratio study .....	70 O.S., Sec. 18-109.1; 2830; 2865
Refund:.....	Tulsa Co. v. Mack Truck Okl. 620, P2d, 388 (1980)
Rendition.....	2835; 2836; 2837; 2838
Sales tax .....	1360
Schedules, guides .....	2875(D)(4)
Signing of rendition .....	2835
Situs (Jan. 1 – Sept. 1) .....	2831
Sold or removed .....	2925; 2926; 2929, 2931, 2933
Storm damage .....	2817-I
Superior lien.....	235, 3102
Sworn lists.....	2835 B,D, E
Tax lien.....	3102
Tax sale.....	2925; 2926
Tax warrant.....	3104
Things included.....	2807
Unknown owner .....	2843
Unlisted .....	2831-B; 2843
Physical Inspection .....	2821
Pipelines .....	1001; 2808; 2851
Place of Listing .....	2831

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Plants.....	2807.3
Plat – Vacation .....	11 O.S., Sec. 42-101
Plats - Payment of Tax.....	11 O.S., Sec. 41-105
Platted Lots, Builders/Developers.....	A.G. Op. 07-43; Liddell v. Heavner 2008
Platted Lots, Subdivision.....	A.G. Op. 01-4; 2833, 2868 (A)(3), 2888 (B)
Platting and Survey .....	2834
Pollution Control, Oil Refinery .....	2817
Postmark, County Filings .....	2802.2
Postmark, OTC Filings .....	68 O.S., Sec. 221.1
Poultry .....	2817-D
Preceding Year Added.....	2844
Predetermined Value .....	2944
Preparation of Tax Rolls, County.....	2868; 3014
Presumption of Correctness .....	2880.1, E
Priority of Liens.....	235 (Okla. 248, 149 P2d, 258 (1944)); 3201
Progress Report .....	2828
Property Becoming Taxable .....	2817
Property Bond (Retains homestead exemption) .....	59 Sec. 1324; AG Op. 68-109
Property Controlled by Others .....	2843
Property Located in Two Taxing Jurisdictions.....	2817(B)(2)
Property Omitted .....	A.G. Op. 00-23; 2843; 2844; 2845
Limitation as to assessment of .....	2943
Property Seized & Sold.....	2931
Property Subject to Ad Valorem Taxes .....	2804
Property Tax Refund.....	2904-2911
Proration of Tax.....	2940
Protests .....	2817(F); 2876; 2877; 2880.1
No appeal provided.....	2886
Payment of taxes pending appeal.....	2884
Protests of Value.....	2817-E; 2876; 2877; 2880-1
Standing of taxpayer (Homestead exemption) .....	2895-B
Public Records .....	A.G. Op. 96-26; SA&I Bul. 94-20; 28 O.S., Sec. 6B; 2829.1
.....	51 O.S., Sec. 24A.3(2)
Public Records, Retention .....	19 O.S., § 155
Public Service.....	2808; 2847 thru 2860; 2881
Public Service Corporations	
Annual listing and assessment.....	2847; 2848
Certification of valuation .....	2860
Entry of assessed valuation on assessment roll .....	2860
Entry of assessment on tax rolls .....	2860
Extension .....	2857
Penalty .....	2857-B
Protests.....	2881-A
Public Service Definition .....	2808
Public Service, Video Services .....	2808(A)(5), 2847(C)(1)
Public Trust, Housing, Tax Exempt Bonds.....	60 O.S. 178.6; A.G. Op. 01-56
Public Trust Property, In-Lieu Payments .....	60 O.S., Sec. 178.7
Publication of Notice to Taxpayers .....	2836
Purchasing Procedures.....	19 O.S., Sec. 1505
Qualifications, Special Deputies .....	2870
Quality Jobs Act .....	3601 to 3611, 3653 to 3660

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Race Horses.....	2807-4
Railroads	
Annual listing and assessment.....	2847; 2848
Certification of assessed valuation .....	2860
Increased valuation.....	2464 Repealed 1988
Raising or Lowering Returned Value of Property.....	2818
Ratio Study, Equalization Study .....	2865-A; 2866
Real Property	
Acquired by government.....	2940
Assessment .....	2817
Assessment of omitted property.....	2845
Limitation on .....	2942
Construction of.....	2806
Corporations .....	2838
Definition .....	60 O.S. Sec. 4; 2806; 2817(H)
Exempt to taxable .....	2817
May be listed by owner .....	2835C
Penalties .....	2839-B
Placing on tax rolls when becoming taxable during	
assessment period .....	2817
Omitted property.....	A.G. Op. 00-21; 2844
Tax liens.....	2844-A, 2941
City or town .....	2704
Real property, (Superior).....	3101, 3102
State.....	68 O.S., Sec. 234, 3142
Taxable to exempt .....	2940
Undervalued or omitted .....	AG. Op. 00-23; 2844, 2846
Real Property, Right or Privilege .....	2806
Real Property, Taxable .....	2817-H
Reassessment, Loss or Destruction of Tax Rolls .....	2870
Reassessment of Undervalued Property.....	2846
Reassessment Upon Transfer.....	2817-E
Receipt for Tax Rolls, County Treasurer .....	2869
Recording of Deeds .....	19 O.S., Sec. 298 (A); 2841
Records	
Confidential.....	A.G. Op. 05-50; 2835-E
Destruction of.....	19 O.S., Sec. 155.1, 155.2A, 155.4, 155.5
Preparing and maintaining permanent.....	2840
Retention of.....	19 O.S., Sec. 155.1
Sale of.....	SBOE Dec. 2011 Minutes; A.G. Op. 96-26; 28 O.S., Sec. 60
Redevelopment Districts .....	Art. 10, Sec. 6(C)(c)
Refinery, Gasoline.....	2817.3
Refund of Tax After Appeal.....	2884
Refund of Taxes Paid .....	2871
Refunds .....	2871; 2884
Register of Deeds .....	19 O.S., Sec. 281-300
Reimbursement Fund, Ad Valorem .....	62 O.S., Sec. 193; OTC Bul. 92-23, 91-04; 2362
Reimbursement, Additional Homestead.....	A.G. Op. 03-16; 62 O.S., Sec. 193-A, 2
Reimbursement, Buffer Strips.....	A.G. Op. 03-16; 62 O.S., Sec. 193-A, 3
Reimbursement, Exempt Manufacturing.....	A.G. Op. 03-16; 62 O.S., Sec. 193-A, 1
Reimbursement, Partial .....	62 O.S., Sec. 193-C

SUBJECT	SECTION
Reinvestment Districts .....	Art. 10, Sec. 6(C)(c)
Rejection or Approval of Claim for Exemption.....	2893
Release of Liens, Real Property .....	2941, 2942, 3101
Religious.....	A.G. Op. 01-9; 2887-7
Removal of County Assessor .....	2815.1
Removal of Property .....	2931
Removal of Property Prior to Tax Paid .....	2931
Rendition Not Conclusive.....	2818
Rendition, Signing .....	2835
Report of Net Assessed Value and Millage .....	2842-C
Report to Excise Board.....	2867(D)
Reports, Uncertainty of Description for Assessment Purposes .....	2834
Reproduction In-Lieu of Special Assessment on Loss or Destruction of original assessment roll.....	2870
Reproduction of Records .....	A.G. Op. 96-26; 19 O.S., 155.7
Request for Survey Because of Uncertainty of Description for Purpose of assessment and taxation .....	2834
Resale Property Account .....	3137
Resale Property Fund.....	3137
Research and Development Facilities, New or Expanded, Five-Year Exemption, Oklahoma Constitution .....	2902
Residency of Taxpayer .....	A.G. Op. 97-45; 2901
Residential Improvements, Divided by Jurisdictions .....	2817(B)(2)
Restrictive Covenants .....	16 O.S., Sec. 19; 3145, 3146
Retention of Public Records .....	19 O.S., § 155.1
Returns Not Conclusive .....	2818
Revaluation of Property (Also see visual inspection) .....	2820-2828; 2840
Revaluation, Penalty for Failure to Have a Verifiable Visual inspection program .....	70 O.S., Sec. 18-109.1(5)
Revaluation Report, Tax Commission (Progress report) .....	2828
Review of Application for Tax Exemption .....	2894
Revolving Fund, CAMA.....	2947
Revocable Trust .....	A.G. OP. 71-133
Right-of-Way, Ownership.....	69 O.S., Sec. 1202
Right-of-Way, Pipeline .....	2851
Right to Enter, Assessor .....	A.G. Op. 05-49
Rivers, Intra-State & County Boundaries.....	19 O.S., Sec. 36; 60 O.S., Sec. 335, 336
Rivers & Streams .....	82 O.S. et.al
Roads, Rural Road Improvement District.....	19 O.S., Sec. 902.1-902.22; 62 O.S., Sec. 331
Rounding, Tax Amount .....	2868-3, B
Rules and Regulations for Homestead Exemption .....	2898
Rules .....	Appendix A
Rules, Regulations and Guidelines - General .....	2817-B,2; 2825; 2827; 2829; 2875-F, 2898
Rural Electric Cooperatives .....	A.G. Op. 00-56; 1801; 1803
See also .....	A.G. Op. 00-35; 18 O.S., Sec. 437.25; 1804
Rural Homestead, Exemption from Taxation .....	2888; 2896
Rural Resettlement/Rehabilitation Projects .....	2935
Rural Water Districts .....	82 O.S., Sec. 1086.1; 82 O.S., Sec. 1324.2; 2903
Safe Rooms, Storm Shelters .....	Art. 10, Sec. 6
Sale of Records.....	Title 51, Sec. 24A.5; Title 28 Et. Al; A.G. Op. 96-26
Sales File.....	2821-C

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Sales Questionnaire.....	2839
Sales Tax, Agricultural .....	1358-1, 1358-F
Eligibility .....	1358.1D
Sales Tax Code.....	68 O.S., Sec. 1301
Sales Tax Permit, Church .....	OTC Rule 710:65-13-40 (Packet E)
Sales Tax, Stamp In-Lieu.....	1503-1512
Salt Water Disposal.....	1001; 1001.1(3)
Schedules & Guides .....	2825; 2875(D)(4)
School Aid Formula.....	70 O.S., Sec. 18-109.1
School Budget Act.....	70 O.S., Sec. 5-150
School District Boundaries.....	70 O.S. Sec. 4-104
School District, Split Parcel.....	2817 (B) (2)
School District State Aid Adjustments .....	70 O.S., Sec. 18-109.1
School Land .....	Okla. Enabling Act Sec. 7
Schools Meeting and Conferences, Duty of Assessor to Attend .....	19 O.S., Sec. 166
Section Line Ownership .....	69 O.S., 1202
Senior Valuation Limitation .....	A.G. Op. 05-17; Art. 10, Sec. 8C; 2890.1
Separate Listing and Assessment of Homestead .....	2896
Separate Listing and Extension of Real Property .....	3014
Separate Listing of Real Property on Tax Roll .....	See 3014-E
Sheep and Wool.....	2 O.S., Sec. 1501
Sheriff Sale (See tax sale) .....	2930, 2931, 2932, 2933
Shrubs .....	2807.3
Single Family Residences, New, Unsold, Unoccupied .....	2817
Sinking Funds.....	A.G. Op. 11-05; Art. 10, Sec. 26
Situs, Personal Property .....	2831-B
Situs, Real Property .....	2817-B, H
Size and Weight Permit .....	47 O.S., Sec. 1117-E,F; 2813-F
SMX, Agricultural Sales Tax Exemption.....	1358; 1358.1
Soldiers & Sailors Relief Act .....	Fed. Stat., Sec. 574 Cvl Relf Act 1940; 2901
Special Assessment Districts.....	Okla. Const. Art. 5, Sec. 36; Art. 10., Sec. 26; 19 O.S., Sec. 190, Sec. 901.19, Sec. 902
Special Assessment, Loss or Destruction of Tax Rolls.....	2870
Special Assistance .....	2824
Special Mobilized Equipment.....	47 O.S., Sec. 1129
Special Renovation for Preservation .....	2404.1 - 2404.5, Repealed 1988
Speculative Value .....	2807-4
Stamps, Farm Equipment.....	5401
Speculative Value - Livestock, Poultry .....	2807
Split Parcel, Taxing Jurisdiction .....	2817 (B) (2)
Stamps, Documentary .....	Rule 710:30-1; 3201-3206
State Auditor and Inspector, Form Prescribed by .....	2868
State Board of Equalization .....	A. G. Op. 98-32; 1865; Art. 10, Sec. 21; 2864, 2866
Appeal from.....	2865
Assessment of public service property.....	2858, 2859, 2860
Increase valuation.....	2864
Meeting dates .....	2858-A; 2864-A, 2867
State Land Reimbursement Fund.....	A.G. Op. 09-9; 62 O.S., Sec. 194; 64 O.S., § 371
State School Aid Formula .....	70 O.S., Sec. 78-109.1
Stateline Boundary; Red River Compact.....	74 O.S., Sec. 6105 – 6106
Statement of Capital Invested.....	2839



**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Statement of Taxes Due .....	2915
Statement Required of Taxpayer .....	2839
Statute of Limitations .....	2941
Stock of Goods, Etc. ....	2817
Stock Trailer Tags .....	47-1134; 1133; 1102-29
Storm Damage .....	2817-K; 2892
Storm Shelters (Exemption does not transfer) .....	OTC Rule 710:10-6-1; Art. 10, Sec. 6
Storm Tax Credit .....	2357.29
Subdivision of Property Owned by Two or More .....	2834
Personal property .....	2817-I
Sufficient Appropriations .....	2840
Surety Bond .....	A.G. Op. 65-109; 59 O.S., Sec. 1324
Survey and Plat for Purpose of Assessment and Valuation .....	2834
Tag Agent .....	47 O.S., Sec. 113
Task Force, Ad Valorem .....	2946.2
Tax Amount .....	2868
Not less than one dollar .....	2868-B
Tax Bills, Due Date, Statements .....	2913, 2915
Undivided interest .....	2833
Tax Collection, Due Dates, Interest .....	2913
Tax Commission	
Adjust and equalize valuation .....	2865
Appoint county board member .....	2861
Authority and duty .....	2875
Prescribe form of land list .....	2841
Revaluation report to Legislature .....	2828
Rules, regulations, guidelines .....	2817-B2, 2825
Tax Credit, Tornado .....	2888-A.2, 2357.29
Tax Due .....	2913
Tax Exemption of Homestead .....	(See: Homestead this index)
Tax Incentive District (T.I.D.) .....	62 O.S., Sec. 860
Tax Increment Finance Districts (T.I.F.) .....	A.G. Op. 11-05; 09-39; 09-13; 03-16
.....	62 O.S., Sec. 850-869; Art. X, Sec. 6C
State aid calculation .....	62 O.S., Sec. 862
Reporting .....	62 O.S., Sec. 847, 867.1
Tax Lien .....	234, 2844, 2912, 2941, 2942, 3101, 3102
City or town .....	2204
Dilapidated buildings .....	11 O.S., Sec. 22-112
Extinguished .....	3142
Forward to another county .....	2915; 3104-C
State .....	234, 3142
Real property .....	3101
Weed abatement .....	11 O.S., Sec. 22-111
Tax Lien Period .....	2941, 2942, 3102
Tax, Out of State Owner .....	2831-B
Tax Paid Pending Appeal .....	2884
Tax Payment .....	2916
Tax Receipts .....	2916-2922
Tax Relief (Refund) for Elderly and Disabled .....	Appendix B
Tax Rolls	
Correction or alteration of .....	2871; 2873; 2874

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Delivery to county treasurer.....	2869; 3014
Extending tax levies on tax rolls .....	2869
Members .....	AG Op. 99-69; 2871
Modification under SBOE order.....	2873
Preparation .....	2868
Tax Sale	
Certificate .....	AG Op. 00-21; AG Op. 07-9; 3111
Cost.....	3105, 3126, 3127
Delinquent taxes .....	3105-3137
Disposition.....	3131
Homestead property .....	3105 (B)
Notice of sale .....	3106
Publication.....	28 O.S., Sec. 121; 3127
Resale date, real.....	3125
Resale amount.....	3135
Tax Stamp, Sales Tax, Vending Machine .....	1503-1512
Tax Statement, Time Period, Forms.....	2913, 2915-C
Tax Warrants Forwarded to Another County.....	3104
Taxable Value .....	2802.1; 2802.27; 2819
Taxpayer Failing to Meet Assessor .....	2836
Taxpayer to Meet Assessor .....	2836
Technical Assistance .....	2875
Tenants in Common.....	2833
Termination of Joint Tenancy, Certification of Homestead.....	58 O.S., Sec. 912; Ok.. Title Exam. Std. 8.1 (A)
Textile Mills.....	2001
Time of Filing List of Real Property.....	2835
Tools, Implements, Farm Use.....	A.G. Op. 08-21
Tornado Damage .....	2817-I, 2888-A.2, 2892
Tornado Shelter .....	OTC Rule 710:10-6-1; Okla. Const. Art. 10, Sec. 6
Tornado Tax Credit .....	2888-A2, 2357.29
Town Lots Listed .....	2842
Tractors, Farm	
Defined .....	2809
In-lieu tax stamps.....	5401-B
Subject to tax .....	1355-B; 2809
Training, Assessor .....	2816, 2875(D)(5)
Transfer on Death Deed .....	58 O.S., Sec. 1252
Travel Expense	
Reimbursement .....	(See: 19 O.S., Sec. 161-166)
Travel Trailers .....	47 O.S., Sec. 1102.27
Trees, Shrubs, Plants.....	2807.3
Truck Mounted Equipment.....	47 O.S., Sec. 1133
Trust Property (Industrial) .....	2887-2
Trusts, Revocable .....	A.G. Op. 71-133
Turnpike Authority, Exempt.....	69 O.S., Sec. 1714
Turnpike Authority, General.....	69 O.S., Sec. 1701-1703
Turnpike Authority, Land Leased.....	Appendix B
Under Assessment, Penalties.....	2944
Undervaluation .....	2846
Undervalued Property .....	2843, 2844, 2846

**Index to Ad Valorem Tax Laws  
and Other Related Laws - Continued**

SUBJECT	SECTION
Undervalued Property Entered on Assessment Roll.....	2846
Undervalued Property Entered on Tax Rolls.....	2846
Undervalued Property Increased.....	SQ 676, 5% CAP; OTC Rule 710:10-1-3(i); 2846
Undivided Interest.....	2833, Appendix A
Uniform Conservation Easement Program.....	60 O.S., Sec. 49.1
Uniform Taxation.....	Okla. Const. Art. 9, Sec. 5
Uniformity in Taxation.....	Art. 10, Sec. 8
United Ownership Estates (Condominiums).....	60 O.S., Sec. 501-530
(See sections 522 and 523)	
Unknown Owners.....	2843
Unlawful Agreement.....	2944
Unlisted Property.....	2843
Unmanufactured Farm Products.....	2817
Urban Homestead, Exemption from Taxation.....	2888
Urban Platted Lots.....	2888 (B)
Use Classification and Valuation.....	A.G. Op. 99-8; Okla. Const. Art. X, Sec. 8; 2817-C
(See agri. use value also).....	A.G. Op. 80-253; 78-187; 73-179; 76-188; 72-153
Use/Excise Tax.....	Sec. 1411
Use Tax Code.....	68 O.S., Sec. 1401
Vacating Street and Alleys.....	11 O.S., Sec. 42-101-113
Validity as Affected by Neglect of Duty on Part of Officer.....	2943
Valuation Guidelines (OTC).....	2825
Valuation Limitation (Freeze).....	A. G. Op. 97-27, 01-4, 01-36, 01-39; Art. X, Sec. 8C; 2890.1
Valuation Methodology.....	2821-C; 2829
Valuation of Property	
According to use.....	2817; 2818
Adjustment and equalization findings by Tax Commission.....	2865
Assessor responsibility.....	2826; 2819
Construction work in progress.....	2817(H)
Equalization orders by state board of equalization.....	2864
Entered on assessment roll.....	2842
Entered on tax rolls.....	2868
Increase, notice of, required information.....	2876 (B)
Increased by state board.....	2864
Notices.....	2882
Notices to school districts.....	2822-B
Vegetative Filter Strips.....	2817.2
Vehicles, In-Lieu.....	5301
Vending Machines, Taxable Ad Valorem.....	1503, 1511
Verifiable Visual Inspection Program.....	70 O.S., Sec. 18-109.1
Veteran's Exemptions.....	OK. Const. Art. 10, Sec. 8D, 8E, 8F, 23A
Veteran's Exemption, \$200.00.....	72 O.S., Sec. 67.13 a; A.G. Op. 78-125; 08-21; 2887 (12);
See Appendix B for specific dates; OTC 94-61, 95-3, 97-1, 03-31; OTC-LD 02-05	
Video Service Provider.....	2847 (C)
Viewing of Property.....	2818
Visual Inspection.....	2820; 2821; 2822
Assessor's salary.....	2823-B
Adequate provisions.....	2822-A
Budget.....	2823-C; 3006, 3007, 3014
Concealment.....	A.G. Op. 04-24
Contractors.....	A.G. Op. 04-24

SUBJECT	SECTION
Cost .....	2823
Cycle .....	2820
Information .....	2829-C
Notice to school districts .....	2822-B
Outside appraisers, use of.....	A.G. Op. 04-24
Payments .....	2823-B
Penalty for failure to have a verifiable plan .....	70 O.S., Sec. 18-109.1
Plan .....	2820-C
Program, report.....	2828
Report to Tax Commission .....	2828
Revolving fund .....	2947
Sinking funds .....	2823-B
Statements .....	2823-D
Visual Inspection Plan.....	2820-C
Wages, Defined.....	40 O.S., Sec. 1-219
Waiver of Penalty by Treasurer .....	2913-G
War Veterans (\$200.00).....	A.G. Op. 78-125, 72 O.S. 67.13A; 2887-12; See Appendix B for specific dates
Warehouse, Property in Storage in Transit (Freeport).....	2831, 2902.2
	Art. X, Sec. 6A, Appendix B, B (2)
Water:	
In-lieu tax.....	82 O.S., Sec. 1085.63-1087.6
Water Companies .....	2808 A, 1
Waters and Water Rights.....	82 O.S., All Sections
Weed Abatement .....	11 O.S, Sec. 22-111
Weekend Filing of Forms .....	2802.2 (E)
Wildlife Commission Lands:	
Payment in-lieu .....	29 O.S., Sec. 4-132 F
Wind Generation, Exemption.....	2902-C-7
Zoning Change.....	11 O.S. 21-103 to 205

## CONSTITUTIONAL REFERENCES

### **ARTICLE X, SECTION 6**

#### **Property exempt from taxation – Property exempt under territorial law - Certain property exempted for limited time – Special election to determine whether certain property exempt.**

A. Except as otherwise provided in subsection B of this section, all property used for free public libraries, free museums, public cemeteries, property used exclusively for nonprofit schools and colleges, and all property used exclusively for religious and charitable purposes, and all property of the United States except property for which a federal agency obtains title through foreclosure, voluntary or involuntary liquidation or bankruptcy unless the taxation of such property is prohibited by federal law; all property of this state, and of counties and of municipalities of this state; household goods of the heads of families, tools, implements, and livestock employed in the support of the family, not exceeding one hundred dollars (\$100.00) in value, and all growing crops, shall be exempt from taxation: Provided, that all property not herein specified now exempt from taxation under the laws of the territory of Oklahoma, shall be exempt from taxation until otherwise provided by law.

All property owned by the Murrow Indian Orphan Home, located in Coal County, and all property owned by the Whitaker Orphan Home, located in Mayes County, so long as the same shall be used exclusively as free homes or schools for orphan children, and for poor and indigent persons, and all fraternal orphan homes, and other orphan homes, together with all their charitable funds, shall be exempt from taxation, and such property as may be exempt by reason of treaty stipulations, existing between the Indians and the United States government, or by federal laws, during the force and effect of such treaties or federal laws. The legislature may authorize any incorporated city or town, by a majority vote of its electors voting thereon, to exempt manufacturing establishments and public utilities from municipal taxation, for a period not exceeding five (5) years, as an inducement to their location.

Up to one hundred (100) square feet of a storm shelter designed for protection and safety from tornadoes or tornadic winds and installed or added to an improvement to real property after January 1, 2002, shall be exempt from taxation. A storm shelter shall include, but not be limited to, a safe room built as part of and within an improvement to real property. If title to property with an exempt storm shelter is transferred, changed or conveyed to another person, such storm shelter shall be assessed for that year based on the fair cash value as set forth in Section 8 of this article.

B. The board of county commissioners of any county may call a special election to determine whether or not household goods of the heads of families and livestock employed in support of the family located within the county shall be exempt from ad valorem taxation. Such an election shall also be called by the board upon petition signed by not less than twenty-five percent (25%) of the registered voters of the county. Upon passage of the question, the exemption provided for in this subsection shall become effective on January 1 of the following year.

Amended by Laws 1984, SB 248, Section 1, State Question 582, Legislative Referendum 249, adopted at election on November 6, 1984; Amended by Laws 1986, SJR 44, Section

1, State Question 597, Legislative Referendum 260, adopted at election held on November 4, 1986; Amended by Laws 1992, SJR 21, Section 1, State Question 648, Legislative Referendum 292, adopted at election held on November 3, 1992; Amended by Laws 2001, HJR 1001, Section 1, State Question 696, Legislative Referendum 323, adopted at election held on November 5, 2002.

**ARTICLE X, SECTION 6Av1**

**Tangible personal property moving through state - situs.**

A. All property consigned to a consignee in this state from outside this state to be forwarded to a point outside this state, which is entitled under the tariffs, rules, and regulations approved by the Interstate Commerce Commission to be forwarded at through rates from the point of origin to the point of destination, if not detained within this state for a period of more than ninety (90) days, shall be deemed to be property moving in interstate commerce, and no such property shall be subject to taxation in this state; provided, that goods, wares and merchandise, whether or not moving on through rates, shall be deemed to move in interstate commerce, and not subject to taxation in this state if not detained more than nine (9) months where such goods, wares and merchandise are so held for assembly, storage, manufacturing, processing or fabricating purposes; provided, further, that personal property consigned for sale within this state must be assessed as any other personal property.

B. The legislature shall enact laws governing the procedures for making application to the county assessor for purposes of the exemption authorized by this section, including the time as of which the application must be filed and information to be included with the application.

Added by Laws 1967, SJR 44, Section 1, State Question 443, Legislative Referendum 159, adopted September 17, 1968; Amended by Laws 2006, SJR 37, Section 1, State Question 734, Legislative Referendum 342, adopted at the general election held November 7, 2006 ([superseded document available](#)).

**ARTICLE X, SECTION 6Av2**

**Intangible personal property exempt from ad valorem or other tax.**

Beginning January 1, 2013, intangible personal property shall not be subject to ad valorem tax or to any other tax in lieu of ad valorem tax within this state.

Added by Laws 1968, HJR 505, Section 1, State Question 460, Legislative Referendum 173, adopted at election held August 27, 1968; Amended by Laws 2012, SJR 52, Section 1, State Question 766, Legislative Referendum 363, adopted at election held November 6, 2012

**ARTICLE X, SECTION 6B**

**Qualifying manufacturing concern - Ad valorem tax exemption.**

A. For the purpose of inducing any manufacturing concern to locate or expand manufacturing facilities within any county of this state, a qualifying manufacturing concern shall be exempt from the levy of any ad valorem taxes upon new, expanded or acquired manufacturing facilities for a period of five (5) years.

B. For purposes of this section, a "qualifying manufacturing concern" means a concern that:

1. Is not engaged in business in this state or does not have property subject to ad valorem tax in this state and constructs a manufacturing facility in this state or acquires an existing facility that has been unoccupied for a period of twelve (12) months prior to acquisition; or

2. Is engaged in business in this state or has property subject to ad valorem tax in this state and constructs a manufacturing facility in this state at a different location from present facilities and continues to operate all of its facilities or acquires an existing facility that has been unoccupied for a period of twelve (12) months prior to acquisition and continues to operate all of its facilities.

C. The exemption allowed by this section shall apply to expansions of existing facilities. Provided, however that any exemption shall be limited to the increase in ad valorem taxes directly attributable to the expansion.

D. The legislature shall define the term "manufacturing facility" for purposes of the ad valorem tax exemption provided by this section in order to promote full employment of labor resources within the state; provided, however, that a manufacturing facility that qualifies for the ad valorem tax exemption provided by this section, pursuant to the definition of "manufacturing facility" then applicable, shall be eligible for the exemption without regard to subsequent changes in the definition of the term "manufacturing facility".

E. The legislature shall enact laws to carry out the provisions of this section and to provide for the reimbursement to common schools, county governments, cities and towns, emergency medical services districts, vocational-technical schools, junior colleges, county health departments and libraries for revenues lost to such entities as a result of the exemption provided by this section.

F. The assessed valuation of property exempt from taxation by virtue of this section shall be added to the assessed valuation of taxable property in computing the limit on indebtedness of political subdivisions contained in Section 26 of this article.

G. Pursuant to an affirmative vote of a majority of the eligible voters of the county at an election for such purpose which may be called by the county commissioners of each county, after the expiration of the period prescribed by this section for the exemption, a county may retain not to exceed twenty-five percent (25%) of the increased ad valorem taxes derived from the levy imposed by the county upon the taxable value of property previously exempt pursuant to this section. The revenue retained by the county pursuant to this subsection may be used by the county as an economic development incentive to attract additional investment which will result in additional employment in the county. Only ad valorem tax revenue derived from ten (10) mills of the total ad valorem tax levy imposed by the county may be used for this purpose. The ad valorem tax revenue derived from the levy imposed by any other taxing jurisdiction shall be apportioned as otherwise required by law. The provisions of this subsection shall be applicable to qualified manufacturing concerns exempt prior to the adoption of the amendment contained in this subsection and which become taxable, either by expiration of the exemption period or for other reasons, on or after the date as of which the provisions of this subsection become law and to qualified manufacturing concerns which are exempt for the first time on or after the date of the adoption of the amendment contained in this subsection and which subsequently become taxable.

Added by Laws 1985, SJR 9, Section 1, State Question 588, Legislative Referendum 252, adopted at election held on April 30, 1985; Amended by Laws 1988, HJR 1048, Section



1, State Question 618, Legislative Referendum 275, adopted at election held on August 23, 1988; Amended by Laws 2002, HJR 1025, Section 1, State Question 697, Legislative Referendum 324, adopted at election held on November 5, 2002.

**ARTICLE X, SECTION 6C.**

**Tax relief for historic preservation, reinvestment, or enterprise areas - Economic stagnation or decline - Use of local taxes and fees for public investments - Development or redevelopment of unproductive, etc. areas.**

A. The legislature, by law, may grant incorporated cities, towns, or counties the ability to provide incentives, exemptions and other forms of relief from taxation for historic preservation, reinvestment, or enterprise areas that are exhibiting economic stagnation or decline. Relief from taxes imposed by other local taxing jurisdictions shall only be allowed by contractual arrangement with the municipal or county governing body. The law shall require public hearings before such relief may be granted and shall provide for the local initiative power and referendum of the people. The legislature may set limitations on the cumulative incentives and relief provided pursuant to the provisions of this section, the time period for the exemptions, the geographical area of the jurisdiction covered, the percentage of the tax base of the jurisdiction eligible for the relief programs, and threshold limits of investment credit and jobs created.

B. The legislature, by law, may authorize that the cities, towns, or counties may specifically use local taxes and local fees, in whole or in part, for specific public investments, assistance in development financing, or as a specific revenue source for other public entities in the area in which the improvements take place and may direct the apportionment of the taxes and fees specified in this subsection for the purposes specified in this section. A direction of apportionment may be prospective and may continue for one or more years, and apportioned tax increments may be pledged beyond the current fiscal year to the repayment of indebtedness of other public entities, notwithstanding the provisions of Section 26 of Article X of the Oklahoma Constitution, or other constitutional provisions. The legislature may establish for this subsection, the same procedures and limitations authorized in subsection A of this section.

C. The legislature, by law, may authorize any city, town, or county to plan, finance and carry out the development or redevelopment of areas determined by the governing body of such city, town, or county to be unproductive, undeveloped, underdeveloped or blighted. The authority of the county shall be limited to the unincorporated areas of such county but any city, town or county may by agreement jointly plan, finance or carry out a development plan with any other public or private entity for one or more development projects within their respective boundaries.

D. Any city, town, or county may exercise the provisions of this section separately or in combination with powers granted by any other laws of this state.

Added by Laws 1990, HJR 1015, Section 1, State Question 641, Legislative Referendum 287, adopted at election held November 6, 1990; Amended by Laws 2003, SJR 12, Section 1, State Question 707, Legislative Referendum 332, approved at the general election held November 2, 2004

**ARTICLE X, SECTION 7**  
**Assessments for local improvements.**

The legislature may authorize county and municipal corporations to levy and collect assessments for local improvements upon property benefited thereby, homesteads included, without regard to a cash valuation.

**ARTICLE X, SECTION 8**  
**Valuation of property for taxation - Limit on percentage of fair cash value - Approval by voters.**

(a) If a county approves an exemption of household goods of the heads of families and livestock employed in support of the family from taxation pursuant to the provisions of subsection (b) of Section 6 of this article, the millage rate levied against the net taxable valuation of all property of each taxing jurisdiction located within such county levying ad valorem taxes for a general fund or a building fund shall be adjusted pursuant to the provisions of subsection (b) of this section to compensate for the potential loss of revenue to the taxing jurisdiction directly attributable to the exemption of all such property. For purposes of this section, "taxing jurisdiction" shall include, but not be limited to, counties, cities, towns, common school districts, vocational-technical school districts and any other unit of government authorized to collect ad valorem taxes from millage levied against the taxable value of property.

(b) The adjusted millage rate for a general fund or building fund of each taxing jurisdiction located within a county which exempts household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of this Article shall be computed, for each taxing jurisdiction, by dividing the net taxable valuation of all property for the year preceding the year in which the exemption of such property becomes effective by the difference between the net taxable valuation of all property for the year preceding the year in which the exemption of such property becomes effective and the net taxable valuation of the household goods of the heads of families and livestock employed in support of the family for the year preceding the year in which the exemption of such property becomes effective. The resulting quotient shall be the millage adjustment factor, and shall be multiplied by the millage rate which would otherwise have been applied for the year in which the exemption of such property becomes effective to derive the adjusted millage rate, which shall be levied against the net taxable valuation of all property, other than the exempt property, within the jurisdiction for the year in which the exemption of household goods of the heads of families and livestock employed in support of the family becomes effective; provided, such adjusted millage rate may be increased or decreased in the manner provided by the provisions of this Article.

(c) If a county approves an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of this article, the maximum allowable millage for any millage levied by any taxing jurisdiction located within such county for a general fund or building fund, as prescribed by Sections 9, 9A, 9B, 9C, 9D, 10, 10A, 10B and 35 of this article or as otherwise authorized by Section 36 of Article V of the Oklahoma Constitution, shall be adjusted by multiplying such millage by the millage adjustment

factor as specified in subsection (b) of this section. The resulting product shall be the adjusted maximum allowable millage for that particular millage levied by such taxing jurisdiction for a general fund or building fund.

(d) If approved by the people, this section will become effective January 1, 1993.

Added by Laws 1992, SJR 21, Section 1, State Question 648, Legislative Referendum 292, adopted at election held November 3, 1992.

## **ARTICLE X, SECTION 8A**

### **Approval of exemption of household goods of heads of families and livestock employed in support of family - Adjusted millage rate - Computation procedure - Maximum rate.**

(a) If a county approves an exemption of household goods of the heads of families and livestock employed in support of the family from taxation pursuant to the provisions of subsection (b) of Section 6 of this article, the millage rate levied against the net taxable valuation of all property of each taxing jurisdiction located within such county levying ad valorem taxes for a general fund or a building fund shall be adjusted pursuant to the provisions of subsection (b) of this section to compensate for the potential loss of revenue to the taxing jurisdiction directly attributable to the exemption of all such property. For purposes of this section, "taxing jurisdiction" shall include, but not be limited to, counties, cities, towns, common school districts, vocational-technical school districts and any other unit of government authorized to collect ad valorem taxes from millage levied against the taxable value of property.

(b) The adjusted millage rate for a general fund or building fund of each taxing jurisdiction located within a county which exempts household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of this Article shall be computed, for each taxing jurisdiction, by dividing the net taxable valuation of all property for the year preceding the year in which the exemption of such property becomes effective by the difference between the net taxable valuation of all property for the year preceding the year in which the exemption of such property becomes effective and the net taxable valuation of the household goods of the heads of families and livestock employed in support of the family for the year preceding the year in which the exemption of such property becomes effective. The resulting quotient shall be the millage adjustment factor, and shall be multiplied by the millage rate which would otherwise have been applied for the year in which the exemption of such property becomes effective to derive the adjusted millage rate, which shall be levied against the net taxable valuation of all property, other than the exempt property, within the jurisdiction for the year in which the exemption of household goods of the heads of families and livestock employed in support of the family becomes effective; provided, such adjusted millage rate may be increased or decreased in the manner provided by the provisions of this Article.

(c) If a county approves an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of this article, the maximum allowable millage for any millage levied by any taxing jurisdiction located within such county for a general fund or building fund, as prescribed by Sections 9, 9A, 9B, 9C, 9D, 10, 10A, 10B and 35 of this article or as otherwise authorized by Section 36 of Article V of the Oklahoma Constitution, shall be adjusted by multiplying such millage by the millage adjustment factor as specified in subsection (b) of this section. The resulting product shall be the adjusted maximum allowable millage for that particular millage levied by such taxing jurisdiction for a general fund or building fund.

(d) If approved by the people, this section will become effective January 1, 1993.

Added by State Question No. 648, Legislative Referendum No. 292, adopted at election held on Nov. 3, 1992.

**ARTICLE X, SECTION 8B**

**Limit on percentage of fair cash value of real property.**

Despite any provision to the contrary, on and after January 1, 2013, the fair cash value of any parcel of locally assessed real property shall not increase by more than five percent (5%) in any taxable year; provided, if such property qualified for a homestead exemption or is classified as agricultural land, any increase to the fair cash value of such locally assessed real property in a taxable year shall be limited to three percent (3%). The provisions of this section shall not apply in any year when title to the property is transferred, changed, or conveyed to another person or when improvements have been made to the property. If title to the property is transferred, changed, or conveyed to another person, the property shall be assessed for that year based on the fair cash value as set forth in Section 8 of Article X of this constitution. If any improvements are made to the property, the increased value to the property as a result of the improvement shall be assessed for that year based on the fair cash value as set forth in Section 8 of Article X of this constitution. The provisions of this section shall not apply to any personal property which may be taxed ad valorem or any property which may be valued or assessed by the state board of equalization.

The legislature shall enact any laws necessary to implement the provisions of this section.

Added by Laws 1996, HB 2198, Section 2, State Question 676, Legislative Referendum 306, adopted at election held November 5, 1996; Amended by Laws 2011, HJR 1002, Section 1, State Question 758, Legislative Referendum 358, adopted at election held November 6, 2012

**ARTICLE X, SECTION 8C**

**Limit on fair cash value on homestead.**

A. Despite any provision to the contrary, beginning January 1, 2005, the fair cash value, as determined by law, on each homestead of an individual head of household whose gross household income from all sources for the preceding calendar year did not exceed an amount as provided in subsection B of this section, and which individual head of household is sixty-five (65) years of age or older, shall not exceed the fair cash value placed upon the property during the first year in which the individual head of household was sixty-five (65) years of age or older and had gross household income from all sources which did not exceed an amount as provided in subsection B of this section. Subject to the limitations of this section, the fair cash value shall not exceed such amount as long as the individual head of household who is sixty-five (65) years of age or older owns and occupies the property and as long as the gross household income from all sources does not exceed an amount as provided in subsection B of this section. If any improvements are made to the property, the fair cash value of the improvements shall be assessed in accordance with law by the county assessor and added to the assessed value of the property. Once the fair cash value of the improvements has been added to the fair cash value of the property, the total fair cash value shall not exceed the revised valuation of the property so long as the individual head of household who is sixty-five (65) years of age or older owns and occupies the property and so long as the gross household income

from all sources does not exceed an amount as provided in subsection B of this section. For any individual head of household who is sixty-five (65) years of age or older prior to January 1, 1997, and has gross household income from all sources of twenty-five thousand dollars (\$25,000.00) or less in calendar year 1996, the fair cash value of the real property shall be the fair cash value placed upon the property on January 1, 1997. If the individual head of household ceases to own and occupy the property or if the gross household income from all sources exceeds an amount as provided in subsection B of this section, the fair cash value of the property shall be determined as if the provisions of Section 8 of Article X of the Constitution of the State of Oklahoma or any other provisions relating to a limitation on the fair cash value of locally assessed real property had been in effect during the time the property was valued pursuant to the provisions of this section.

B. The income threshold for the gross household income from all sources for an individual head of household under this section shall not exceed the amount determined by the United States Department of Housing and Urban Development to be the estimated median income for the preceding year for the county or metropolitan statistical area which includes such county. The Oklahoma Tax Commission shall provide such information to each county assessor each year as soon as such information becomes available.

Added by Laws 1996, HB 2198, Section 3, State Question 677, Legislative Referendum 307, adopted at election held November 5, 1996; Amended by Laws 2004, SJR 30, Section 1, State Question 714, Legislative Referendum 337, approved at the general election held November 2, 2004

#### **ARTICLE X, SECTION 8D**

##### **Household personal property exemption – Military service disability.**

A. Despite any provision to the contrary, beginning January 1, 2009, each head of household who has been honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma National Guard and who has been certified by the United States Department of Veterans Affairs or its successor to have a one-hundred-percent (100%) permanent disability sustained through military action or accident or resulting from disease contracted while in such active service or the surviving spouse of such head of household shall be entitled to claim an exemption for the full amount of all household personal property which is subject to ad valorem taxation and which is not subject to any form of taxation in lieu of ad valorem taxation.

B. In order to be eligible for the exemption authorized by this section, the individual shall be required to prove residency within the State of Oklahoma.

C. The legislature shall be authorized to enact such laws as may be necessary in order to implement the exemption provided by this section; however, the exemption amount shall not be subject to modification by such enactments and shall be for the full amount of the valuation of any household personal property as otherwise prescribed by this section

Added by Laws 2007, HB 1808, Section 1, State Question 735, and Legislative Referendum 343, adopted at general election held November 4, 2008.

#### **ARTICLE X, SECTION 8E**

##### **Homestead exemption – Military service disability.**

A. Despite any provision to the contrary, beginning January 1, 2006, each head of household who has been honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma National Guard and who has been certified by the United States Department of Veterans Affairs or its successor to have a one hundred percent (100%) permanent disability sustained through military action or accident or resulting from disease contracted while in such active service or the surviving spouse of such head of household shall be entitled to claim an exemption for the full amount of the fair cash value of the homestead.

B. In order to be eligible for the exemption authorized by this section, the individual shall be required to prove residency within the State of Oklahoma and must have previously qualified for the homestead exemption authorized by law or be eligible for the homestead exemption pursuant to law.

C. If a homestead otherwise eligible for the exemption authorized by this section is transferred on or after January 1 of a calendar year, another homestead property acquired by the qualifying head of household or by the surviving spouse of such qualifying head of household shall be exempt to the same extent as the homestead property previously owned by such person or persons for the year during which the new homestead is acquired and, subject to the requirements of this section, for each year thereafter.

Added by Laws 2004, HJR 1044, Section 1, State Question 715, Legislative Referendum 338, adopted at election held November 2, 2004; Amended by Laws 2014, HB 2621, Section 1, State Question 770, Legislative Referendum 365, adopted at election held November 4, 2014.

## **ARTICLE X, SECTION 8F**

### **Homestead exemption – Surviving Spouse of U.S. Military.**

A. Despite any provision to the contrary, and except as otherwise provided by subsection D of this section, beginning January 1, 2015, the surviving spouse of the head of household who is determined by the United States Department of Defense or any branch of the United States military to have died while in the line of duty shall be entitled to claim an exemption for the full amount of the fair cash value of the homestead until such surviving spouse remarries.

B. In order to be eligible for the exemption authorized by this section, the surviving spouse shall be required to prove residency within the State of Oklahoma and must have previously qualified for the homestead exemption authorized by law or be eligible for the homestead exemption pursuant to law.

C. If a homestead otherwise eligible for the exemption authorized by this section is transferred on or after January 1 of a calendar year, another homestead property acquired by the surviving spouse shall be exempt to the same extent as the homestead property previously owned by such person for the year during which the new homestead is acquired and, subject to the requirements of this section, for each year thereafter.

D. The provisions of this section shall be applicable for the 2014 calendar year with respect to an existing homestead property owned by the surviving spouse of a person previously determined to have died while in the line of duty by the United States

Department of Defense or applicable branch of the United States military.

Added by Laws 2014, HB 2621, Section 3, State Question 771, Legislative Referendum 366, adopted at election held November 4, 2014.



**OKLAHOMA LOCAL GOVERNMENTS  
FINANCED BY AD VALOREM TAXATION**

Constitutional or Statutory Authority	Levy by Jurisdictional Category	Mill Levy Limitation
<b>Common Schools</b>		
Art. X, Sec. 9(a)	County Apportioned School Levy	5
Art. X, Sec. 9(b)	Countywide School Levy <sup>1</sup>	4
Art. X, Sec. 9(c)	School District Levy	15
Art. X, Sec. 9(d)	School Emergency Levy	5
Art. X, Sec. 9(d-1)	Local School Support Levy	10
Art. X, Sec. 10	Building Fund Levy	5
Art. X, Sec. 26	Sinking Fund Levy	10% NAV*
<b>Vo-Tech Schools</b>		
Art. X, Sec. 9B(A)	Vo-Tech School Levy	5
Art. X, Sec. 9B(E)	Vo-Tech Local Incentive Levy	5
Art. X, Sec. 10	Building Fund Levy	5
Art. X, Sec. 9B(F)	Sinking Fund Levy	5% NAV
Art. X, Sec. 26	Sinking Fund Levy	10% NAV
<b>County Government</b>		
Art. X, Sec. 9(a)	County Apportioned Levy <sup>2</sup>	10
Art. X, Sec. 9A	Health Department Levy	2.5
Art. X, Sec. 10	Building Fund Levy	5
Art. X, Sec. 35	Industrial Development Bonds	5
Art. X, Sec. 26	Sinking Fund Levy	10% NAV
<b>Municipal Government</b>		
Art. X, Sec. 10B	Municipal Owned Hospital Levy	5
Art. X, Sec. 10	Building Fund Levy	5
Art. X, Sec. 35	Industrial Development Bonds	5
Art. X, Sec. 26	Sinking Fund Levy	10% NAV

<sup>1</sup>This millage is levied and distributed countywide instead of on a school district basis.

<sup>2</sup>The county excise board may apportion this levy between county, city, town or school district; however, in most counties the county receives the entire ten mills.

<b>Special Districts</b>		
Art. X, Sec. 10A	County & City-County Library Levy	4
Art. X, Sec. 9C(a)	Emergency Medical Service District Levy	3
Art. X, Sec. 9C(d)	Emergency Medical Service District Sinking Fund Levy	3
Art. X, Sec. 9D(A)	Solid Waste Management District Levy	3
Art. X, Sec. 9D(G)	Solid Waste Management District Sinking Fund Levy	3
<b>Assessment Districts<sup>3</sup></b>		
19 O.S. 901.19	Fire Protection District Levy	7
Art. X, Sec. 26	Fire Protection District Sinking Fund Levy	10% NAV
19 O.S. 890	Sewer Improvement District Levy (Real property only)	10
Art. X, Sec. 26	Sinking Fund Levy (Real property only)	10% NAV
19 O.S. 902.16	Rural Road Improvement District Levy	3
19 O.S. 902.15	Rural Road Improvement District Sinking Fund Levy	5

## ARTICLE 28 AD VALOREM TAXES

### **68 O.S. 2011, § 2801. Short title.**

Articles 28, 29, 30 and 31 of Title 68 of the Oklahoma Statutes shall be known and may be cited as the Ad Valorem Tax Code.

Laws 1988, HB 1750, c. 162, § 1, eff. January 1, 1992.

### **68 O.S. 2011, § 2802. Definitions.**

As used in [Section 2801](#) et seq. of this title:

1. "Accepted standards for mass appraisal practice" means those standards for the collection and analysis of information about taxable properties within a taxing jurisdiction permitting the accurate estimate of fair cash value for similar properties in the jurisdiction either without direct observation of such similar properties or without direct sales price information for such similar properties using a reliable statistical or other method to estimate the values of such properties;
2. "Additional homestead exemption" means the exemption provided by [Section 2890](#) of this title;
3. "Assessor" means the county assessor and, unless the context clearly requires otherwise,

---

<sup>3</sup>The authority for these districts comes from Section 36 of Article V of the Oklahoma Constitution.

deputy assessors and persons employed by the county assessor in performance of duties imposed by law;

4. "Assess and value" means to establish the fair cash value and taxable fair cash value of taxable real and personal property pursuant to requirements of law;

5. "Assessed valuation" or "assessed value" means the percentage of the fair cash value of personal property, or the percentage of the taxable fair cash value of real property, pursuant to the provisions of Sections 8 and 8B of Article X of the Oklahoma Constitution, either of individual items of personal property, parcels of real property or the aggregate total of such individual taxable items or parcels within a jurisdiction;

6. "Assessment percentage" means the percentage applied to personal property and real property pursuant to Section 8 of Article X of the Oklahoma Constitution;

7. "Assessment ratio" means the relationship between assessed value and taxable fair cash value for a county or for use categories within a county expressed as a percentage determined in the annual equalization ratio study;

8. "Assessment roll" means a computerized or noncomputerized record required by law to be kept by the county assessor and containing information about property within a taxing jurisdiction;

9. "Assessment year" means the year beginning January 1 of each calendar year and ending on December 31 preceding the following January 1 assessment date;

10. "Circuit breaker" means the form of property tax relief provided by Sections 2904 through 2911 of this title;

11. "Class of subjects" means a category of property specifically designated pursuant to provisions of the Oklahoma Constitution for purposes of ad valorem taxation;

12. "Code" means the Ad Valorem Tax Code, [Section 2801](#) et seq. of this title;

13. "Coefficient of dispersion" means a statistical measure of assessment uniformity for a category of property or for all property within a taxing jurisdiction;

14. "Confidence level" means a statistical procedure for determining the degree of reliability for use in reporting the assessment ratio for a taxing jurisdiction;

15. "Cost approach" means a method used to establish the fair cash value of property involving an estimate of current construction cost of improvements, subtracting accrued depreciation and adding the value of land;

16. "County board of equalization" means the board which, upon hearing competent evidence, has the authority to correct and adjust the assessment rolls in its respective county to conform to fair cash value and such other responsibilities as prescribed in [Section 2801](#) et seq. of this title;

17. "Equalization" means the process for making adjustments to taxable property values within a county by analyzing the relationships between assessed values and fair cash values in one or more use categories within the county or between counties by analyzing the relationship between assessed value and fair cash value in each county;

18. "Equalization ratio study" means the analysis of the relationships between assessed values and fair cash values in the manner provided by law;

19. "Fair cash value" or "market value" means the value or price at which a willing buyer would purchase property and a willing seller would sell property if both parties are knowledgeable about the property and its uses and if neither party is under any undue pressure to buy or sell and for real property shall mean the value for the highest and best use for which such property was actually used, or was previously classified for use, during the calendar year next preceding the applicable January 1 assessment date;

20. "Homestead exemption" means the reduction in the taxable value of a homestead as authorized by law;
21. "Income and expense approach" means a method to estimate fair cash value of a property by determining the present value of the projected income stream;
22. "List and assess" means the process by which taxable property is discovered, its description recorded for purposes of ad valorem taxation and its fair cash value and taxable fair cash value are established;
23. "Mill" or "millage" means the rate of tax imposed upon taxable value. One (1) mill equals one dollar (\$1.00) of tax for each one thousand dollars (\$1,000.00) of taxable value;
24. "Multiple regression analysis" means a statistical technique for estimating unknown data on the basis of known and available data;
25. "Parcel" means a contiguous area of land described in a single description by a deed or other instrument or as one of a number of lots on a plat or plan, separately owned and capable of being separately conveyed;
26. "Sales comparison approach" means the collection, verification, and screening of sales data, stratification of sales information for purposes of comparison and use of such information to establish the fair cash value of taxable property;
27. "State board of equalization" means the board responsible for valuation of railroad, airline and public service corporation property and the adjustment and equalization of all property values both centrally and locally assessed;
28. "Taxable value" means the percentage of the fair cash value of personal property or the taxable fair cash value of real property, less applicable exemptions, upon which an ad valorem tax rate is levied pursuant to the provisions of Section 8 and Section 8B of Article X of the Oklahoma Constitution;
29. "Taxable fair cash value" means the fair cash value of locally assessed real property as capped pursuant to Section 8B of Article X of the Oklahoma Constitution;
30. "Use category" means a subcategory of real property, that is either agricultural use, residential use or commercial/industrial use but does not and shall not constitute a class of subjects within the meaning of the Oklahoma Constitution for purposes of ad valorem taxation;
31. "Use value" means the basis for establishing fair cash value of real property pursuant to the requirement of Section 8 of Article X of the Oklahoma Constitution; and
32. "Visual inspection program" means the program required in order to gather data about real property from physical examination of the property and improvements in order to establish the fair cash values of properties so inspected at least once each four (4) years and the fair cash values of similar properties on an annual basis.

Laws 1988, HB 1750, c. 162, § 2, eff. January 1, 1992; Amended by Laws 1997, HB 2071, c. 304, § 2, emerg. eff. May 29, 1997; Amended by Laws 2005, HB 1728, c. 116, § 3, eff. November 1, 2005; Amended by Laws 2018, SB 1059, c. 266, § 1, eff. November 1, 2018.

**68 O.S. Supp. 2014, § 2802.1. Implementation of Oklahoma Constitution Article X, §8B – Definitions – Promulgation of rules.**

A. For purposes of implementing Section 8B of Article X of the Oklahoma Constitution:

1. "Any person" means any person or entity, whether real or artificial, other than the present

owner;

2. "Any year when title to the property is transferred, changed, or conveyed to another person or when improvements have been made to the property" means the year next preceding the January 1 assessment date;

3. "Improvement" means a valuable addition made to property amounting to more than normal repairs, replacement, maintenance or upkeep, but for purposes of Section 8B of Article X of the Oklahoma Constitution shall not mean any expenditure, whether or not pursuant to a policy of insurance, for the purpose of repairing damage to a residential or business structure caused by rain, strong winds, tornadic winds, hail, fire or any other natural disaster or other event causing damage and any such improvements made shall be disregarded for purposes of determining the maximum amount of fair cash value subject to ad valorem taxation pursuant to Section 8B of Article X of the Oklahoma Constitution unless the improvements increase the square footage in which case only additional square footage may be considered an "improvement". If improvements constitute an increase in square footage, the county assessor shall determine the fair cash value of the additional square footage and shall separately determine the maximum fair cash value subject to ad valorem taxation for the square footage which is not part of the additional square footage amount and only in the amount authorized by Section 8B of Article X of the Oklahoma Constitution. Except with respect to the additional square footage, such improvements shall not allow any county assessor to increase the fair cash value of the applicable property by more than the percentage allowed by Section 8B of Article X of the Oklahoma Constitution for property upon which no improvements have been made; and

4. "Transfers, change or conveyance of title" means all types of transfers, changes or conveyances of any interest, whether legal or equitable. However, "transfers, change or conveyance of title" shall not include the following:

a. Deeds recorded prior to January 1, 1996,

b. Deeds which secure a debt or other obligation,

c. Deeds which, without additional consideration, confirm, correct, modify or supplement a deed previously recorded,

d. Deeds between husband and wife, or parent and child, or any persons related within the second degree of consanguinity, without actual consideration therefor, or deeds between any person and an express revocable trust created by such person or such person's spouse,

e. Deeds of release of property which is security for a debt or other obligation,

f. Deeds of partition, unless, for consideration, some of the parties take shares greater in value than their undivided interests,

g. Deeds made pursuant to mergers of partnerships, limited liability companies or corporations, or deeds pursuant to which property is transferred from a person to a partnership, limited liability company or corporation of which the transferor or the transferor's spouse, parent, child, or other person related within the second degree of consanguinity to the transferor, or trust for primary benefit of such persons, are the only owners of the partnership, limited liability company or corporation,

h. Deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock, or

i. Any deed executed pursuant to a foreclosure proceeding in which the grantee is the holder of a mortgage on the property being foreclosed, or any deed executed pursuant to a power of sale in which the grantee is the party exercising such power of sale or any deed executed in favor of the holder of a mortgage on the property in consideration for the release of the

borrower from liability on the indebtedness secured by such mortgage except as to cash consideration paid.

B. This section shall be applied effective from the date of the passage of Section 8B of Article X of the Oklahoma Constitution.

C. The Oklahoma Tax Commission shall promulgate rules necessary to implement Section 8B of Article X of the Oklahoma Constitution and this section.

Laws 1997, HB 2071, c. 304, § 3, emerg. eff. May 29, 1997; Amended by Laws 2002, HB 2904, c. 476, § 3, emerg. eff. June 6, 2002; Amended by Laws 2014, HB 3188, c. 388, § 1, emerg. eff. June 3, 2014.

**68 O.S. 2011, § 2802.2. Date of deliver or payment.**

A. For any return, claim, statement, or other document required to be filed with a county assessor in this state or any payment required to be made to a county assessor in this state within a prescribed period or on or before a prescribed date under authority of the Ad Valorem Tax Code, the date of the postmark stamped on the cover in which the return, claim, statement, or other document or payment is mailed shall be deemed to be the date of delivery or the date of payment, as the case may be.

B. The provisions of this section shall apply only if:

1. The postmark date falls within the prescribed period or on or before the prescribed date for filing, including any extension, of the return, claim, statement, or other document or for making payment, including any extension granted for making such payment; and

2. The return, claim, statement, or other document or payment was, within the prescribed period or on or before the prescribed date for filing, deposited in the mail in the United States in an envelope or other appropriate wrapper, postage prepaid, properly addressed to the county assessor with which the return, claim, statement, or other document is required to be filed, or to which the payment is required to be made.

C. For purposes of this section, if any return, claim, statement, or other document or payment is sent by United States registered mail, the registration shall be prima facie evidence that the return, claim, statement, or other document or payment was delivered to the county assessor to which addressed, and the date of registration shall be deemed the postmark date.

D. The provisions of this section shall not apply with respect to returns, claims, statements or other documents or payments which are required under any provision of the Ad Valorem Tax Code to be delivered by any method other than by mailing.

E. For the purposes of this section, if the prescribed period ends on or the prescribed date is a legal holiday as defined by Section [82.1](#) of Title 25 of the Oklahoma Statutes or any other day when the office of the county assessor does not remain open for public business until the regularly scheduled closing time, then the prescribed period or prescribed date shall be extended until the end of the next day upon which the office of the county assessor is open for public business until the regularly scheduled closing time.

Laws 2011, HB 1903, c. 357, § 1, eff. November 1, 2011.

**68 O.S. 2011, § 2803. Classification of property – Valuation of classes – Uniformity of treatment.**

A. The legislature, pursuant to authority of Article X, Section 22 of the Oklahoma Constitution, hereby classifies the following types of property for purposes of ad valorem taxation:

1. Real property;
2. Personal property, except as provided in paragraph 3 of this subsection;
3. Personal property which is household goods of the head of families and livestock employed in support of the family in those counties which have exempted such property pursuant to subsection (b) of Section 6 of Article X of the Oklahoma Constitution;
4. Public service corporation property; and
5. Railroad and air carrier property.

B. Valuation of each class of subjects shall be made by a method appropriate for each class or any subclass thereof, as established by the Ad Valorem Division of the Oklahoma Tax Commission.

C. Classification as provided by this section shall require uniform treatment of each item within a class or any subclass as provided in Article X, Section 5 of the Oklahoma Constitution.

Laws 1988, HB 1750, c. 162, § 3, eff. January 1, 1992; Amended by Laws 1989, HB 1388, c. 321, § 7, eff. January 1, 1992; Amended by Laws 1994, HB 2490, c. 326, § 1, emerg. eff. July 1, 1994; Amended by Laws 1995, HB 1006, c. 57, § 1, emerg. eff. July 1, 1995

#### **68 O.S. 2011, § 2804. Property subject to tax.**

All property in this state, whether real or personal, except that which is specifically exempt by law, and except that which is relieved of ad valorem taxation by reason of the payment of an in-lieu tax, shall be subject to ad valorem taxation.

Laws 1988, HB 1750, c. 162, § 4, eff. January 1, 1992.

#### **68 O.S. 2011, § 2805. Fees or taxes to be levied in lieu of ad valorem tax.**

The following fees or taxes levied by the provisions of the Oklahoma Statutes shall be in-lieu of ad valorem tax, whether in-lieu of real property tax, personal property tax, or both as provided by law:

1. The registration fees and taxes imposed upon aircraft by Section 251 et seq. of Title 3 of the Oklahoma Statutes;
2. Registration fees for motor vehicles as provided in Section 1103 of Title 47 of the Oklahoma Statutes, except as otherwise specifically provided;
3. The fee imposed upon transfers of used vehicles in lieu of the ad valorem tax upon inventories of used motor vehicles by Section 1137.1 of Title 47 of the Oklahoma Statutes;
4. The registration and license fees imposed upon vessels and motors pursuant to the Oklahoma Vessel and Motor Registration Act, Section 4001 et seq. of Title 63 of the Oklahoma Statutes;
5. The taxes levied upon the gross production of substances pursuant to Section 1001 of this title;
6. The taxes levied upon the gross production of substances pursuant to Section 1020 of

this title;

7. The tax imposed upon gross receipts pursuant to Section 1803 of this title;
8. The tax imposed upon certain textile products pursuant to Section 2001 of this title;
9. The tax imposed upon certain freight cars pursuant to Section 2202 of this title;
10. The tax imposed on certain parts of the inventories, both new and used items, owned and/or possessed for sale by retailers of farm tractors and other equipment pursuant to Sections 1 through 4 of this act;
11. The tax imposed upon inventories of new vehicles and certain vessels pursuant to Section 5301 of this title; and
12. Such other fees or taxes as may be expressly provided by law to be in lieu of ad valorem taxation.

Laws 1988, HB 1750, c. 162, § 5, eff. January 1, 1992; Amended by Laws 1989, HB 1429, c. 346, § 73, eff. January 1, 1992; Amended by Laws 1991, 1st Extr. Sess., SB 1, c. 2, § 13, eff. January 1, 1992; Amended by Laws 1991, HB 1081, c. 149, § 5, eff. January 1, 1992.

### **68 O.S. 2011, § 2806. Real property defined.**

A. Real property, for the purpose of ad valorem taxation, shall be construed to mean the land itself, and all rights and privileges thereto belonging or in any wise appertaining, such as permanent irrigation, or any other right or privilege that adds value to real property, and all mines, minerals, quarries and trees on or under the same, and all buildings, structures and improvements or other fixtures, including but not limited to improvements such as barns, bins or cattle pens, or other improvements or fixtures of whatsoever kind thereon, exclusive of such machinery and fixtures on the same as are, for the purpose of ad valorem taxation, defined as personal property.

B. Notwithstanding the provisions of Section 2807 of this title, real property shall also consist of any improvements affixed to land owned by the United States, any branch of the Armed Forces of the United States, or any agency or quasi-agency of the United States if such improvements are used for:

1. National defense purposes; or
  2. Housing of military personnel and their families as contemplated by the Military Housing Privatization Initiative of 1996, 10 U.S.C., Sections 2871 through 2885, as amended.
- Improvements used for housing of military personnel and their families shall, in addition to the actual housing units, include, but not be limited to, facilities related to such housing units, such as housing maintenance facilities, housing rental and management offices, parks and community centers. Such improvements shall, for purposes of ad valorem taxation, be construed to be owned by the United States or the applicable branch of the Armed Forces of the United States. For purposes of this subsection, "national defense purposes" shall include, without limitation, the furtherance of an existing mission or modification or enhancement of the mission of the military installation and any activity that is in furtherance of the defense of the United States and its interests.

Laws 1988, HB 1750, c. 162, § 6, eff. January 1, 1992; Amended by Laws 2006, HB 2412, c. 194, § 2, eff. November 1, 2006.

### **68 O.S. Supp. 2015, § 2807 - Personal property defined.**



Personal property, for the purpose of ad valorem taxation, shall be construed to include:

1. All goods, chattels and effects;
2. Except as provided in subsection B of Section 2806 of this title:
  - a. All improvements made by others upon lands, the fee of which is vested in the United States or this state,
  - b. All improvements, including elevators and other structures, upon lands, the title to which is vested in any railway company or other corporation whose property is not subject to the same mode and rule of taxation as other property, and
  - c. All improvements on leased lands that do not become a part of the realty;
3. The dormant, and other stock of nurserymen, including all trees, shrubs and plants that have been dug and placed in bins or storage, and are ready for sale. The trees, shrubs or plants of a nurseryman shall be "growing crops" within the meaning of Section 6 of Article X of the Oklahoma Constitution and exempt from ad valorem taxation, if such trees, shrubs or plants are grown upon the premises of the nurseryman, removed from the earth on such premises prior to any preparation for resale, and if such trees, shrubs or plants are held for resale in a manner that will permit the continued growth or development of the tree, shrub or plant;
4. All horses, cattle, mules, asses, sheep, swine, goats and other livestock including poultry, and commercially raised livestock including but not limited to animals of the families bovidae, cervidae and antilocapridae or birds of the ratite group. Such livestock or poultry having a speculative value, by reason of the fact that the same is subject to registration in some recognized association, shall be assessed on the market value as though the same had no speculative value;
5. All household furniture, including gold and silver plate, musical instruments, watches and jewelry;
6. Personal, private or professional libraries;
7. All wagons, vehicles or carriages and all farm tractors, implements or machinery appertaining to agricultural labor; and all types of motors, feed grinders, pumps for irrigation and other irrigation equipment;
8. All machinery and materials used by manufacturers, and all manufactured articles, including all machinery and equipment of cotton gins, cottonseed oil mills, newspaper and printing plants, refineries, gasoline plants, flour and grain mills and elevators, bakeries, ice plants, laundries, automobile assembly plants, repair shops, breweries, radio broadcasting stations, tractors, graders, road machinery and equipment, and all other similar or related plants or industries;
9. All goods, wares, and merchandise, including oil, gas, and petroleum products severed from the realty;
10. All abstractors' books and the records contained therein; and equipment and all other personal property and records and files of mercantile credit reporting organizations;
11. All agricultural implements or machinery, goods, wares, merchandise, or other chattels, in this state, in possession of, or under the control of, or held for sale by, any warehouseman, agent, factor or representative in any capacity of any manufacturer, or any dealer or agent of any such manufacturer;
12. a. All tanks and containers used to store or hold crude oil or any of its products or byproducts and all tanks and containers used to store or hold gasoline, water, or other liquids or gases,

- b. All oil, gas, water or other pipelines,
  - c. All telegraph and telephone lines,
  - d. All railroad tracks, and
  - e. All oil, gas, and petroleum products in storage; and
13. All other property, having an actual, constructive or taxable situs in this state, and not included within the definition of real property.

Laws 1988, HB 1750, c. 162, § 7, eff. January 1, 1992; Amended by Laws 1989, SB 135, c. 24, § 2, eff. January 1, 1992; Amended by Laws 1995, HB 1358, c. 19, § 1, emerg. eff. July 1, 1995; Amended by Laws 2006, HB 2412, c. 194, § 3, eff. November 1, 2006; Amended by Laws 2015, HB 1962, c. 262, § 1, emerg. eff. May 6, 2015.

### **68 O.S. 2011, § 2807.1 Livestock employed in support of family defined.**

A. For purposes of the exemption authorized pursuant to subsection (b) of Section 6 of Article X of the Oklahoma Constitution, "livestock employed in support of the family" means all horses, cattle, mules, asses, sheep, swine, goats, poultry and any other livestock.

B. For purposes of the exemption authorized pursuant to subsection (b) of Section 6 of Article X of the Oklahoma Constitution, and for purposes of this section, livestock owned by a general partnership, limited partnership, corporation, limited liability company, estate, trust or other lawfully recognized entity the primary purpose of which is to confer the economic benefits derived from the ownership of the livestock on two or more members of the same family and not any persons who are not members of the same family, whether such members are related by consanguinity or affinity, shall be deemed to be livestock employed in support of the family. For purposes of this subsection, an adopted child shall be treated as being related by consanguinity to the person or persons who become the adoptive parent or parents of such child.

C. For purposes of the exempt treatment provided by subsection B of this section, a surviving spouse having no other family members by consanguinity or affinity after the death of his or her spouse shall continue to be eligible for the exempt treatment of livestock used for his or her support according to the requirements of subsection B of this section.

Laws 1994, HB 2486, c. 51, § 1, eff. September 1, 1994; Amended by Laws 2012, HB 3110, c. 193, § 1, eff. January 1, 2013.

### **68 O.S. 2011, § 2808. Definitions – Certain property to be assessed by state board of equalization.**

A. As used in the Ad Valorem Tax Code:

1. "Public service corporation" means all transportation companies, transmission companies, all gas, electric, light, heat and power companies and all waterworks and water power companies, and all persons authorized to exercise the right of eminent domain or to use or occupy any right-of-way, street, alley, or public highway, along, over or under the same in a manner not permitted to the general public;

2. "Transportation company" means any company, corporation, trustee, receiver, or any other person owning, leasing or operating for hire, a street railway, canal, steamboat line, and also any sleeping car company, parlor car company and express company, and any

other company, trustee, or person in any way engaged in such business as a common carrier. As used in the Ad Valorem Tax Code, the term "transportation company" shall not include any railroad or any air carrier. However, all railroad and air carrier property shall continue to be valued and assessed by the state board of equalization for purposes of ad valorem taxation;

3. "Transmission company" means any company, corporation, trustee, receiver, or other person owning, leasing or operating for hire any telegraph or telephone line or radio broadcasting system;

4. "Person" means individuals, partnerships, associations, and corporations in the singular as well as plural number;

5. "Video services provider" means a subclass of public service corporations consisting of any public service corporation offering video programming services; and

6. "Video programming" shall have the same meaning as set forth in 47 U.S.C., Section 522(20).

B. As used in the Ad Valorem Tax Code, "transmission company" and "public service corporation" shall not be construed to include cable television companies.

C. Any real or personal property used by any company, corporation, trustee, receiver, or other person owning, leasing, or operating for hire any pipeline or oil or gas gathering system which was assessed by the state board of equalization after January 1, 1997, shall continue to be assessed by the state board of equalization through ad valorem tax year 1998.

Laws 1988, HB 2978, c. 162, § 8, eff. January 1, 1992; Amended by Laws 1988, HB 2968, c. 258, § 5, emerg. eff. June 27, 1988; Amended by Laws 1995, HB 1006, c. 57, § 2, eff. July 1, 1995; Amended by Laws 1997, HB 1338, c. 337, § 1, emerg. eff. July 1, 1997; Amended by Laws 2009, SB 314, c. 119, § 1, eff. January 1, 2010.

### **68 O.S. 2011, § 2809. Farm tractors – Subject of tax – Definition – Designation.**

A. Each farm tractor in the state shall be subject to ad valorem taxation and shall be returned and assessed as other personal property.

B. The term farm tractor as used in this section and in the Ad Valorem Tax Code is hereby defined to be any motor vehicle of tractor type designed and used primarily as a farm implement for drawing plows, listers, mowing machines, harvesters, and other implements of husbandry on a farm, or any motor vehicle of tractor type used for the purpose of hauling farm products, by the producer thereof, from farm to farm, or from farm to market.

C. No tractor shall be designated a farm tractor unless it is used in whole or in part by the owner thereof upon, or in connection with, a farm owned, leased or operated by such tractor owner.

Laws 1988, HB 1750, c. 162, § 9, eff. January 1, 1992.

### **68 O.S., § 2810. Repealed by Laws 1997, c. 294, § 30, eff. July 1, 1997**

From:           Laws 1941, p. 333, § 4.  
                  68 O.S. 1961, § 50.  
                  Laws 1965, c. 501, § 2.  
                  68 O.S. 1981, § 50.  
                  Laws 1988, c. 162, § 10.

**68 O.S. 2011, § 2811. Manufactured homes not registered or assessed for ad valorem taxation – Listing and assessment – Proof of registration and payment of taxes – Exemptions.**

A. Upon locating a manufactured home which is not registered as required pursuant to the provisions of Title 47 of the Oklahoma Statutes or is not listed and assessed for ad valorem taxation pursuant to the provisions of the Ad Valorem Tax Code, the county assessor of the county in which the manufactured home is located shall list and assess the manufactured home, and place the home on the tax rolls as required by law. The county assessor shall cause such manufactured home to be entered on the assessment rolls and tax rolls for the year or years not to exceed three (3) years omitted pursuant to the provisions of Section 2844 of this title whether or not such manufactured home had situs in such county on January 1 of the year in which the manufactured home was located. No manufactured home shall be entered upon the assessment roll of any county for an assessment year in which the manufactured home was previously assessed for ad valorem taxation in such county or any other county of this state. The county assessor may use the following method to determine the fair cash value of such a manufactured home:

1. If a bill of sale is provided to the county assessor, the actual consideration reflected thereon may be used as the fair cash value; or
2. If a bill of sale is not provided to the county assessor, the total delivered price may be used as the fair cash value, depreciated at a rate of ten percent (10%) per year for the first three (3) years of age of such manufactured home and at a rate of three percent (3%) per year for each year thereafter until accumulated depreciation shall equal eighty percent (80%), after which the depreciated fair cash value shall remain at such level.

B. The county assessor of the county in which a manufactured home is located shall require satisfactory proof of registration, payment of ad valorem taxes and excise taxes on a manufactured home. An ad valorem tax receipt for a manufactured home presented as evidence of payment of ad valorem taxes for such home shall be conclusive as to proper payment of ad valorem taxes upon such home for all assessment years preceding the year of the receipt by the county issuing such receipt.

C. Any person owning a manufactured home and refusing to show satisfactory proof of registration of such manufactured home pursuant to the provisions of this section or payment of ad valorem taxes, if due, pursuant to the provisions of the Ad Valorem Tax Code upon demand by the county assessor of the county in which the manufactured home is located, upon conviction, shall be guilty of a misdemeanor.

D. A used manufactured home held for resale, on a sales lot, by a licensed manufactured housing dealer on January 1, shall be exempt from ad valorem taxation and the dealer shall be required to obtain a current certificate of title and registration decal for the manufactured home. A purchaser of a used manufactured home held for resale for which a certificate of title and registration decal has been obtained shall provide to the county assessor of the county in which the home is to be located the information specified in subsection E of Section 2813 of this title. The manufactured home shall not be subject to ad valorem taxation until the first January 1 date following the date of purchase.

Laws 1988, HB 1750, c. 162, § 11, eff. January 1, 1992; Amended by Laws 1997, SB 564, c. 192, § 5, eff. January 1, 1998; Amended by Laws 1998, SB 1114, c. 403, § 4, emerg. eff. June 10, 1998.

**68 O.S. 2011, § 2812. Manufactured homes – Locus of listing and assessment – Transmission of information.**

A. Subject to the provisions of subsection B of Section 2813 of this title, a manufactured home which is located on land owned by the owner of the manufactured home shall be listed and assessed in the county in which it is located for ad valorem taxation as is real property pursuant to the provisions of the Ad Valorem Tax Code. The person owning and residing in such manufactured home may apply for homestead exemption. The county assessor shall approve the application of such person if all requirements of law for such exemption have been met.

B. A manufactured home which is located on land not owned by the owner of the manufactured home shall be listed and assessed in the county in which it is located for ad valorem taxation as is personal property pursuant to the provisions of the Ad Valorem Tax Code.

C. Each year that a manufactured home is subject to ad valorem taxes as provided by law, the county assessor and the county treasurer shall transmit the information relating to ad valorem tax payment to the Oklahoma Tax Commission which shall identify the manufactured home and record the payment in the computer system provided for by Section 1113 of Title 47 of the Oklahoma Statutes. The county assessor and treasurer of each county shall provide such information as may be required in order to implement the provisions of this section.

Laws 1988, HB 1750, c. 162, § 12, eff. January 1, 1992; Amended by Laws 1997, SB 564, c. 192, § 6, eff. January 1, 1998

**68 O.S. Supp. 2012, § 2813. Manufactured homes – Listing, assessment and payment of tax.**

A. On the first day of January of each year, the county assessor of the county in which a manufactured home is located shall list, assess and tax such manufactured home as required by the provisions of Section 2812 of this title and the Ad Valorem Tax Code.

B. In addition to the other requirements prescribed by law for the listing and assessing of real property pursuant to the provisions of the Ad Valorem Tax Code, when listing the value of real property on which a manufactured home is located and owned by the person owning the manufactured home and when listing the value of the improvements thereon, the county assessor shall separately describe and identify the value of the manufactured home apart from other real property and the value of the other improvements thereon. The value of the real property, the manufactured home, and the other improvements shall be shown separately.

C. Except as authorized by subsection E of this section, when a manufactured home is moved, or whenever title to a manufactured home is transferred, any county treasurer shall collect all ad valorem taxes due for the current calendar year and all delinquent taxes due and owing prior to the change of title or location and shall issue a receipt of taxes paid, which shall be a Form 936, and a tax payment decal. These transactions may be handled by mail or facsimile transmission at the option of the taxpayer, except for tax payments which shall be handled either by mail or in person.

D. After issuance of a receipt of taxes paid and a decal pursuant to the provisions of

subsection C of this section and after notification by the county treasurer of such payment, the county assessor of the county in which the manufactured home is located shall furnish to the county assessor of the county where the manufactured home is to be located, the following information:

1. The name of the owner of the manufactured home;
2. The serial number or identification number of the manufactured home;
3. The registration number given to the manufactured home by the Oklahoma Tax Commission;
4. The address or legal description where the manufactured home is to be located;
5. The actual retail selling price of the manufactured home, excluding Oklahoma state taxes; and
6. Any other information necessary to enable the county assessor to list and assess the proper ad valorem taxes for the manufactured home for the following year.

E. 1. When lawfully repossessing a manufactured home which has been listed and assessed as real property pursuant to the provisions of subsection A of Section 2812 of this title, a holder of a perfected security interest in the home is authorized to pay the ad valorem taxes for the full current year and any registration fees or ad valorem taxes which may be due for any prior year on the manufactured home based on the assessed value of the home pursuant to the provisions of subsection B of this section apart from other real property and the other improvements thereon. When lawfully repossessing a manufactured home which has been listed and assessed as personal property pursuant to the provisions of subsection B of Section 2812 of this title, a holder of a perfected security interest in the home is authorized to pay the ad valorem taxes for the full current year and any registration fees or ad valorem taxes which may be due for any prior years. The county treasurer shall issue a receipt of taxes paid to said holder and a decal showing the payment of such taxes. Such receipt shall be issued notwithstanding the existence of a tax sale certificate issued as a result of a tax sale to a purchaser of property upon which a manufactured home is located and for which the holder of a perfected security interest makes payment as authorized by this subsection. Such receipt shall be issued if the procedures prescribed by Section 3106 of this title are followed. If a tax sale certificate has been issued as required by law and the notice of sale contained the statement concerning the right of a secured party to repossess the manufactured home, the amount of taxes paid by the holder of the security interest shall be refunded to the holder of the tax sale certificate. The receipt shall be evidence of payment of the ad valorem taxes for purposes of obtaining a permit. The Department shall issue a permit immediately to the holder of a perfected security interest or licensed representative thereof, if the holder or representative is bonded by the state, to move the manufactured home to a secure location with a repossession affidavit. However, all excise taxes and ad valorem taxes due on such a manufactured home shall be required to be paid within thirty (30) days of the issuance of the permit. A certificate of title for a manufactured home shall not be issued pursuant to a repossession prior to the furnishing of proof satisfactory to the Oklahoma Tax Commission or motor license agent that all ad valorem taxes due have been paid. If the home is subject to registration pursuant to the provisions of the Oklahoma Vehicle License and Registration Act, the holder of a perfected security interest in a manufactured home may repossess the manufactured home and transport the manufactured home within the state for the purpose of securing the property after registering the manufactured home pursuant to the provisions of Section 1113 or 1117 of Title 47 of the Oklahoma Statutes.

2. The county assessor shall issue a special waiver and a commercial move affidavit for the

second through the sixth day of the first month of the following year to allow a manufactured home which is used for commercial purposes to be moved during the first five (5) days in January without a Form 936 or a tax decal. All registration fees, excise taxes or ad valorem taxes due on the manufactured home shall be required to be paid within thirty (30) days of the issuance of the special waiver and commercial move affidavit. A business entity applying for a special waiver and a commercial move affidavit pursuant to this paragraph shall provide the county assessor with the information required by subsection B of Section 14-103D of Title 47 of the Oklahoma Statutes. No individual county assessor shall issue any business entity more than ten special waivers and commercial move affidavits in a calendar year. As used in this paragraph, "manufactured home used for commercial purposes" means a manufactured home owned by any lawfully recognized business entity the primary purpose of which is to provide temporary housing for the employees or contractors of such business entity.

F. 1. The decal shall be affixed to the manufactured home license plate as evidence of the ad valorem tax paid and shall remain on the license plate, which shall be affixed to the exterior of the manufactured home, while the manufactured home is in transit.

2. It shall be a misdemeanor for any person to transport or cause to be transported a manufactured home without the decal affixed as required by this section or without a special waiver and affidavit as provided in subsection E of this section.

3. The decal issued pursuant to subsection C of this section shall be of such size, color, design and numbering as the Tax Commission may direct. The tax payment decals shall be made with reflectionized material so as to provide effective and dependable brighteners during the service period for which the tax payment decal is issued. The Tax Commission shall issue such tax payment decals to the various county treasurers of the state in order for a manufactured home owner or reposessor to move the manufactured home.

Laws 1988, HB 1750, c. 162, § 13, eff. January 1, 1992; Amended by Laws 1991, HB 1588, c. 249, § 7, eff. January 1, 1992; Amended by Laws 1997, SB 470, c. 117, § 1, eff. November 1, 1997; Amended by Laws 1997, SB 564, c. 192, § 7, eff. January 1, 1998; Amended by Laws 1998, SB 1114, c. 403, § 5, emerg. eff. June 10, 1998; Amended by Laws 2002, SB 983, c. 417, § 5, emerg. eff. July 1, 2002; Amended by Laws 2012, SB 1678, c. 269, § 2, eff. January 1, 2013.

### **68 O.S. 2011, § 2814. Office of county assessor – Creation – Filling.**

There is hereby created the office of county assessor in and for each county of this state, which office shall be filled in the same manner as provided by Section 131 of Title 19 of the Oklahoma Statutes.

Laws 1988, HB 1750, c. 162, § 14, eff. January 1, 1992.

### **68 O.S. 2011, § 2815. County assessor – Oath.**

The county assessor shall take an oath that he will assess all property as provided by law, and he shall maintain his office at the county seat, which office shall be provided, furnished and maintained as required by law.

Laws 1988, HB 1750, c. 162, § 15, eff. January 1, 1992.

**68 O.S. 2011, § 2815.1. Removal of elected officials from office – Exhaustion of remedies.**

All elected county officers may not be subject to any legal or disciplinary action for causes related to job performance and the assessment of a specific parcel of property unless the owner of the specific parcel of property has already exhausted the remedies provided in Sections 2876, 2877 and 2880. Title 68 of the Oklahoma Statutes.

Laws 2000, HB 2430, c. 60, § 1, eff. November 1, 2000.

**68 O.S. 2011, § 2815.2 Current boundary descriptions – Maintenance and use by county assessor.**

The county assessor shall maintain and use the current boundary descriptions of each and every school district or part of a district in the county furnished by the state department of education pursuant to Section 4-104 of Title 70 of the Oklahoma Statutes.

Laws 2001, c. 239, § 1, eff. Nov. 1, 2001.

**68 O.S. 2011, § 2816. Officers and personnel – Educational accreditation.**

A. The director of the Ad Valorem Division of the Oklahoma Tax Commission, the first deputy within such division, all field analysts or equalization and assessment analysts within such division, each elected county assessor assuming office on or after January 1, 1991, all first deputies within such assessors' offices and all personnel involved in the actual appraisal of property shall be required to achieve educational accreditation as prescribed by this section. Such accreditation shall be achieved within the time prescribed. Failure to achieve such accreditation shall result in forfeiture of office or termination of employment. A vacancy in a public office created for failure to achieve such accreditation shall be filled in the manner provided by law.

B. Accreditation for persons designated in subsection A of this section shall consist of initial accreditation and advanced accreditation as follows:

1. Within one (1) year from the date an assessor is elected to office, the assessor shall be required to successfully complete initial accreditation. If the assessor does not successfully complete testing or some part of the requirement, initial accreditation shall be completed within eighteen (18) months from the date of the assessor's election to office. Initial accreditation shall consist of successful completion of two (2) academic units. The first academic unit shall consist of basic ad valorem taxation law, legal responsibilities of the assessor's office, the role of the county assessor, valuation requirements and assessment administration. The second academic unit shall consist of basic appraisal and assessment processes.

2. Within one (1) year from the completion date of initial accreditation, the assessor shall be required to successfully complete advanced accreditation. If the assessor does not successfully complete advanced accreditation testing or some part of the requirement, advanced accreditation shall be completed by July 1, 1995, for persons holding office on



May 27, 1993, or for persons assuming office after May 27, 1993, within eighteen (18) months from the date initial accreditation is completed. Advanced accreditation shall consist of successful completion of five (5) academic units. Each unit shall consist of one of the following topics:

- a. Appraisal procedures,
- b. Valuation of personal property,
- c. Valuation of agricultural property,
- d. Mass appraisal procedures, and
- e. Cadastral mapping.

3. A county assessor's deputy not previously accredited pursuant to paragraphs 1 and 2 of this subsection shall be subject to the same requirements as the county assessor. Failure to complete the accreditations within the times prescribed shall result in dismissal of the deputy.

4. For any person required to achieve accreditation pursuant to this section and for whom the period of time to complete the accreditation is not otherwise prescribed, the accreditation shall be completed within eighteen (18) months of January 1, 1991, or within eighteen (18) months of the beginning date of employment if such person is initially employed after January 1, 1991.

C. Each county assessor who has successfully completed advanced accreditation shall thereafter be required to complete a continuing education requirement of thirty (30) hours every three (3) years. Failure to complete the continuing education requirement shall result in forfeiture of any travel reimbursement until the requirement is completed. Continuing education shall consist of successful completion of academic units on changes in Oklahoma Statutes affecting ad valorem taxation, real estate or appraisal, valuation and appraisal methods, mass appraisal methods or other topics appropriate to the improvement of county assessor's offices. A deputy who has completed advanced accreditation as required by this section shall be subject to the continuing education requirement.

D. The Oklahoma State University Center for Local Government Technology, in cooperation with the Oklahoma Tax Commission and the County Assessors' Association, shall develop educational requirements, curriculum materials, appropriate study resources and examinations for an education program for accreditation purposes established in this section. The Oklahoma State University Center for Local Government Technology shall provide necessary classes, seminars and materials in support of the accreditation requirements. Nothing in this section shall be construed to prohibit use of the International Association of Assessing Officers' course work, where applicable, or any of its professional designations, as a substitute for or supplement to the accreditation program requirements.

E. For purposes of the administration of the accreditation requirements, the Oklahoma State University Center for Local Government Technology shall be responsible for keeping an official record as to the accreditation of individual county assessors and deputies and others who are required to achieve accreditation. Such record shall be the sole responsibility of Oklahoma State University and shall be defined as an open record under [Section 24A.1 et seq. of Title 51](#) of the Oklahoma Statutes. The Oklahoma State University Center for Local Government Technology shall be responsible for forwarding only the pass/fail results of individual testing to the Tax Commission. The Tax Commission shall issue the accreditations to all persons who have so qualified. All expenses incurred in the performance of the duties imposed upon the Oklahoma State University Center for Local Government Technology shall be paid out of funds deposited in the County Government Education-

Technical Revolving Fund as provided in Section 6 of this act, appropriated or otherwise made available to the Tax Commission, or the university may charge a reasonable fee to defray the cost of sponsoring the educational accreditation academic units required by this section.

F. The Oklahoma State University Center for Local Government Technology, in cooperation with the County Assessors' Association and the County Treasurers' Association shall provide computer software programs, support of software and hardware including installation, maintenance, data management and training, to counties currently using the services previously provided by the State Auditor and Inspector. All expenses incurred in the performance of the duties imposed upon the Oklahoma State University Center for Local Government Technology shall be paid out of funds deposited in the County Government Education-Technical Revolving Fund as provided by Section 6 of this act, appropriated or otherwise made available to the Tax Commission, or the University may charge a reasonable fee to defray the cost of sponsoring the County Computer Assistance Program support services required by this section.

G. The Oklahoma State University Center for Local Government Technology, in cooperation with the County Assessors' Association, shall provide the administration, support, training and implementation of the Oklahoma State University Center for Local Government Technology-sponsored computer-assisted mass appraisal computer software system to any county using the services provided by the Ad Valorem Division of the Oklahoma Tax Commission and other counties upon request on the effective date of this act, if such county elects to adopt the Oklahoma State University Center for Local Government Technology-sponsored program. All expenses incurred in the performance of the duties imposed upon the Oklahoma State University Center for Local Government Technology for the computer-assisted mass appraisal program shall be paid out of funds deposited in the County Government Education-Technical Revolving Fund as provided by Section 6 of this act, appropriated or otherwise made available to the Oklahoma Tax Commission.

H. All powers, duties, responsibilities, property, assets, liabilities, fund balances, encumbrances and obligations of the Ad Valorem Division of the Oklahoma Tax Commission relating to the computer-assisted mass appraisal system, referenced in subsection G of this section, including, but not limited to, program management, support and training, are hereby transferred to the Oklahoma State University Center for Local Government Technology.

Laws 1988, HB 1750, c. 162, § 16, eff. January 1, 1991. Amended by Laws 1993, SB 336, c. 273, § 8, emerg. eff. May 27, 1993; Amended by Laws 1996, SB 723, c.114, § 1, eff. November 1, 1996; Amended by Laws 2007, SB 685, c. 346, § 4, eff. January 1, 2008; Amended by Laws 2009, SB 857, c. 170, § 1, emerg. eff. July 1, 2009; Amended by Laws 2018, HB 3372, c. 260, § 1, emerg. eff. July 1, 2019.

**68 O.S. Supp. 2014, § 2817. Valuation and assessment of property – Fair cash value – Use value.**

A. All taxable personal property, except intangible personal property, personal property exempt from ad valorem taxation, or household personal property, shall be listed and assessed each year at its fair cash value, estimated at the price it would bring at a fair voluntary sale, as of January 1.

The fair cash value of household personal property shall be valued at ten percent (10%) of the appraised value of the improvement to the residential real property within which such personal property is located as of January 1 each year. The assessment of household personal property as provided by this section may be altered by the taxpayer listing such property at its actual fair cash value. For purposes of establishing the value of household personal property, pursuant to the requirement of Section 8 of Article X of the Oklahoma Constitution, the percentage of value prescribed by this section for the household personal property shall be presumed to constitute the fair cash value of the personal property.

All unmanufactured farm products shall be assessed and valued as of the preceding May 31. Every person, firm, company, association, or corporation, in making the assessment, shall assess all unmanufactured farm products owned by the person, firm, company, association or corporation on the preceding May 31, at its fair cash value on that date instead of January 1.

Stocks of goods, wares and merchandise shall be assessed at the value of the average amount on hand during the preceding year, or the average amount on hand during the part of the preceding year the stock of goods, wares or merchandise was at its January 1 location. Provided, persons primarily engaged in selling lumber and other building materials, including cement and concrete, except for home centers classified under Industry No. 444110 of the North American Industrial Classification Systems (NAICS) Manual, shall be assessed at the average value of the inventory on hand as of January 1 of each year and the value of the inventory on hand as of December 31 of the same year.

B. All taxable real property shall be assessed annually as of January 1, at its fair cash value, estimated at the price it would bring at a fair voluntary sale for:

1. The highest and best use for which the property was actually used during the preceding calendar year; or
2. The highest and best use for which the property was last classified for use if not actually used during the preceding calendar year.

When improvements upon residential real property are divided by a taxing jurisdiction line, those improvements shall be valued and assessed in the taxing jurisdiction in which the physical majority of those improvements are located.

The Ad Valorem Division of the Oklahoma Tax Commission shall be responsible for the promulgation of rules which shall be followed by each county assessor of the state, for the purposes of providing for the equitable use valuation of locally assessed real property in this state. Agricultural land and nonresidential improvements necessary or convenient for agricultural purposes shall be assessed for ad valorem taxation based upon the highest and best use for which the property was actually used, or was previously classified for use, during the calendar year next preceding January 1 on which the assessment is made.

C. The use value of agricultural land shall be based on the income capitalization approach using cash rent. The rental income shall be calculated using the direct capitalization method based upon factors including, but not limited to:

1. Soil types, as depicted on soil maps published by the Natural Resources Conservation Service of the United States Department of Agriculture;
2. Soil productivity indices approved by the Ad Valorem Division of the Tax Commission;
3. The specific agricultural purpose of the soil based on use categories approved by the Ad Valorem Division of the Tax Commission; and
4. A capitalization rate to be determined annually by the Ad Valorem Division of the Tax Commission based on the sum of the average first mortgage interest rate charged by the

Federal Land Bank for the immediately preceding five (5) years, weighted with the prevailing rate or rates for additional loans or equity, and the effective tax rate.

The final use value will be calculated using the soil productivity indices and the agricultural use classification as defined by rules promulgated by the State Board of Equalization. This subsection shall not be construed in a manner which is inconsistent with the duties, powers and authority of the Board as to valuation of the counties as fixed and defined by Section 21 of Article X of the Oklahoma Constitution.

However, in calculating the use value of buffer strips as defined in Section 2817.2 of this title, exclusive consideration shall be based only on income from production agriculture from such buffer strips, not including federal or state subsidies, when valued as required by subsection C of Section 2817.2 of this title.

D. The use value of nonresidential improvements on agricultural land shall be based on the cost approach to value estimation using currently updated cost manuals published by the Marshall and Swift Company or similar cost manuals approved by the Ad Valorem Division of the Tax Commission. The use value estimates for the nonresidential improvements shall take obsolescence and depreciation into consideration in addition to necessary adjustments for local variations in the cost of labor and materials. This section shall not be construed in a manner which is inconsistent with the duties, powers and authority of the Board as to equalization of valuation of the counties as determined and defined by Section 21 of Article X of the Oklahoma Constitution.

The use value of facilities used for poultry production shall be determined according to the following procedures:

1. The Ad Valorem Division of the Tax Commission is hereby directed to develop a standard system of valuation of both real and personal property of such facilities, which shall be used by all county assessors in this state, under which valuation based on the following shall be presumed to be the fair cash value of the property:

a. for real property, a ten-year depreciation schedule, at the end of which the residual value is twenty percent (20%) of the value of the facility during its first year of operation, and

b. for personal property, a five-year depreciation schedule, at the end of which the residual value is zero;

2. Such facilities shall be valued only in comparison to other facilities used exclusively for poultry production. Such a facility which is no longer used for poultry production shall be deemed to have no productive use;

3. During the first year such a facility is placed on the tax rolls, its fair cash value shall be presumed to be the lesser of the actual purchase price or the actual documented cost of construction; and

4. For the purpose of determining the valuation of nonresidential improvements used for poultry production, the provisions of this subsection shall be applicable and such improvements shall not be considered to be commercial property.

E. The value of investment in property used exclusively by an oil refinery that is used wholly as a facility, device or method for the desulphurization of gasoline or diesel fuel as defined in Section 2817.3 of this title shall not be included in the capitalization used in the determination of fair market value of such oil refinery if such property would qualify as exempt property pursuant to Section 2902 of this title, whether or not an application for such exemption is made by an otherwise qualifying manufacturing concern owning the property described by Section 2817.3 of this title.

F. The use value of a lot in any platted addition or a subdivision in a city, town or county

zoned for residential, commercial, industrial or other use shall be deemed to be the fair cash value of the underlying tract of land platted, divided by the number of lots contained in the platted addition or subdivision until the lot shall have been conveyed to a bona fide purchaser or the lot with building or buildings located thereon shall have been occupied other than as a sales office by the owner thereof, or shall have been leased, whichever event shall first occur. One who purchases a lot for the purposes of constructing and selling a building on such lot shall not be deemed to be a bona fide purchaser for purposes of this section. However, if the lot is held for a period longer than two (2) years before construction, then the assessor may consider the lot to have been conveyed to a bona fide purchaser. The cost of any land or improvements to any real property required to be dedicated to public use, including, but not limited to, streets, curbs, gutters, sidewalks, storm or sanitary sewers, utilities, detention or retention ponds, easements, parks or reserves shall not be utilized by the county assessor in the valuation of any real property for assessment purposes.

G. The transfer of real property without a change in its use classification shall not require a reassessment thereof based exclusively upon the sale value of the property. However, if the county assessor determines:

1. That by reason of the transfer of a property there is a change in the actual use or classification of the property; or
2. That by reason of the amount of the sales consideration it is obvious that the use classification prior to the transfer of the property is not commensurate with and would not justify the amount of the sales consideration of the property; then the assessor shall, in either event, reassess the property for the new use classification for which the property is being used, or, the highest and best use classification for which the property may, by reason of the transfer, be classified for use.

H. When the term "fair cash value" or the language "fair cash value, estimated at the price it would bring at a fair voluntary sale" is used in the Ad Valorem Tax Code, in connection with and in relation to the assessment of real property, it is defined to mean and shall be given the meaning ascribed and assigned to it in this section and when the term or language is used in the Code in connection with the assessment of personal property it shall be given its ordinary or literal meaning.

I. Where any real property is zoned for a use by a proper zoning authority, and the use of the property has not been changed, the use and not zoning shall determine assessment. Any reassessment required shall be effective January 1 following the change in use. Taxable real property need not be listed annually with the county assessor.

J. If any real property shall become taxable after January 1 of any year, the county assessor shall assess the same and place it upon the tax rolls for the next ensuing year. When any building is constructed upon land after January 1 of any year, the value of the building shall be added by the county assessor to the assessed valuation of the land upon which the building is constructed at the fair cash value thereof for the next ensuing year. However, after the building has been completed it shall be deemed to have a value for assessment purposes of the fair cash value of the materials used in such building only, until the building and the land on which the building is located shall have been conveyed to a bona fide purchaser or shall have been occupied or used for any purpose other than as a sales office by the owner thereof, or shall have been leased, whichever event shall first occur. The county assessor shall continue to assess the building based upon the fair market value of the materials used therein until the building and land upon which the building is located shall have been conveyed to a bona fide purchaser or is occupied or used for any purpose other

than as a sales office by the owner thereof, or is leased, whichever event shall first occur.

K. In the event improvements on land or personal property located therein or thereon are destroyed or partially destroyed, or the land itself is impaired or partially impaired by fire, lightning, storm, winds, floodwaters, overflow of streams or other cause (all such destruction or impairments being referred to herein as "damage") during any year, the county assessor shall determine the amount of damage and shall reassess the property for that year at the fair cash value of the property, taking into account the actual loss of functional use of the property occasioned by such damage. The assessor shall make the appropriate value adjustments to the property for that tax year up to the time at which the assessor publishes the "Assessor's Report to the Excise Board" as required by subsection D of Section 2867 of this title. After such time, adjustments can be made only by the county board of tax roll corrections and only after the assessor has certified the tax roll for that year. The board secretary shall notify property owners in advance of the time and place at which the value adjustment to their property will be heard by the board. The board of tax roll corrections is authorized only to approve or reject the value adjustment submitted by the county assessor.

L. All taxable personal property used in the exploration of oil, natural gas, or other minerals, including drilling equipment and rigs, shall be assessed annually at the value set forth in the first Hadco International monthly bulletin published for the tax year, using the appropriate depth rating assigned to the drawworks by its manufacturer and the actual condition of the rig.

M. The value of taxable tangible personal property used in commercial disposal systems of waste materials from the production of oil and gas shall not include any contract rights or leases for the use of such systems nor any value associated with the wellbore or non-recoverable down-hole material, including casing.

Laws 1988, HB 1750, c. 162, § 17, eff. January 1, 1992; Amended by Laws 1989, HB 1388, c. 321, § 8, eff. January 1, 1991; Amended by Laws 1996, SB 730, c. 189, § 1, eff. November 1, 1996; Amended by Laws 1997, SB 340, c. 318, § 1, eff. November 1, 1997; Amended by Laws 1998, SB 1114, c. 403, § 5, emerg. eff. June 10, 1998); Amended by Laws 1998, SB 1179, c. 405, § 4, eff. November 1, 1998; Amended by Laws 1999, HB 1845, c. 1, § 24, emerg. eff. February 24, 1999; Amended by Laws 2000, HB 2061, c. 255, § 1, eff. January 1, 2001; Amended by Laws 2001, HB 1203, c. 358 § 17, emerg. eff. July 1, 2001; Amended by Laws 2002, SB 1302, c. 345, § 1, eff. January 1, 2003; Amended by Laws 2003, HB 1712, c. 431, § 2, eff. January 1, 2004; Amended by Laws 2005, HB 1547, c. 381, § 13, eff. January 1, 2006; Amended by Laws 2005, HB 1408, c. 451, § 1, eff. January 1, 2006 (repealed by Laws 2006, HB 3139, c. 16, § 71, emerg. eff. March 29, 2006); Amended by Laws 2006, HB 3139, c. 16, § 70, emerg. eff. March 29, 2006; Amended by Laws 2007, HB 1485, c. 250, § 1, eff. January 1, 2008; Amended by Laws 2007, SB 72, c. 329, § 1, eff. January 1, 2008 (repealed by Laws 2008, SB 1830, c. 3, § 40, emerg. eff. February 28, 2008); Amended by Laws 2008, SB 1830, c. 3, § 39, emerg. eff. February 28, 2008; Amended by Laws 2008, SB 958, c. 140, § 1, emerg. eff. May 9, 2008; Amended by Laws 2013, HB 1265, c. 158, § 1, eff. November 1, 2013; Amended by Laws 2013, SB 166, c. 401, § 3, eff. November 1, 2013 (repealed by Laws 2014, SB 2122, c. 4, § 21, emerg. eff. April 2, 2014) ); Amended by Laws 2014, HB 2810, c. 177, § 1, eff. November 1, 2014; Amended by Laws 2016, SB 1455, c. 176, § 1, eff. January 1, 2017.

## **68 O.S. 2011, § 2817.1. Implementation of Oklahoma Constitution Article X, §**

## **8B – Increasing fair cash value of locally assessed real property.**

A. For purposes of implementing Section 8B of Article X of the Oklahoma Constitution, the taxable fair cash value of locally assessed real property shall not be automatically increased five percent (5%) each year, the five-percent limitation on the increase in the taxable fair cash value shall not be cumulative, and the five-percent limitation shall not be considered as a twenty-percent increase every four (4) years.

B. For purposes of implementing Section 8B of Article X of the Oklahoma Constitution, improvements made to locally assessed real property shall be assessed in accordance with law by the county assessor based on the fair cash value of the improvement. The assessed value of the improvement shall then be added to the existing assessed value of the property, except as otherwise provided in the Oklahoma Housing Reinvestment Program Act. The existing property shall continue to be subject to the five-percent limitation on the increase in valuation as set forth in Section 8B of Article X of the Oklahoma Constitution. Except when title to the property is transferred, changed, or conveyed to another person as defined in Section 2802.1 of this title, and in accordance with Legislative intent as set forth in subsection A of this section, under no circumstances shall the taxable fair cash value of the existing property increase by more than five percent (5%) in any taxable year.

### ***Historical Data***

---

Laws 1997, HB 2071, c. 304, § 2, emerg. eff. May 29, 1997; Amended by Laws 2002, SB 1281, c. 344, § 8, eff. January 1, 2003; Amended by Laws 2005, HB 1728, c. 116, § 4, eff. November 1, 2005.

## **68 O.S. 2011, § 2817.2. Buffer strips – Uniform certified document – Duties of Conservation Commission.**

A. For purposes of this section, the term "buffer strip" shall include any of the following approved Natural Resources Conservation Service (NRCS) practices which meet the standards and specifications of the NRCS:

1. Alley cropping;
2. Filter strip;
3. Field border;
4. Contour buffer strips;
5. Grassed waterway;
6. Riparian forest buffer; or
7. Riparian herbaceous cover.

B. In order to qualify under this section, the landowner must be participating in an Oklahoma Conservation Commission state cost-share program or be participating in federal conservation cost share programs through the United States Department of Agriculture. Eligibility for land to be considered under this section shall be based on the Natural Resources Conservation Service Buffer Strip Standards and Specifications and eligibility for state buffer programs shall be based on the requirements of the local conservation district.

C. For purposes of valuation and assessment as provided in Section 2817 of Title 68 of the Oklahoma Statutes, a buffer strip shall be valued as a separate parcel of property.

D. 1. The conservation district in which the land is located shall assist the taxpayer in completing a uniform certified document as prescribed by the Oklahoma Tax Commission

in cooperation with the Conservation Commission that certifies:

- a. the property meets the requirements established under this section for buffer strips, and
- b. the acreage or square footage of property which qualifies for assessment as a buffer strip.

2. The document shall be filed by the applicant with the county assessor of the county in which the land is located by March 15. Approved applications shall be filed by the county assessor with the Tax Commission.

E. Nothing in this section shall be construed to require any taxpayer to have buffer strips.

F. The Oklahoma Conservation Commission, in consultation with the Natural Resources Conservation Service, shall provide a report concerning the implementation of this program to the Oklahoma Legislature by March 1, 2002.

G. The Oklahoma Conservation Commission shall be responsible for the administration of any state programs for assessing, monitoring, studying and restoring buffer strips. Such administration shall include, but not be limited to, the receipt and expenditure of funds from federal, state and private sources for buffer strips.

### ***Historical Data***

---

Laws 2000, HB 2061, c. 255, § 2, eff. January 1, 2001; Amended by Laws 2005, HB 1408, c. 451, § 2, eff. January 1, 2006.

### **O.S. 2011, § 2817.3. Exclusion of property used for desulphurization of gasoline or diesel fuel**

A. As used in subsection E of Section 2817 of this title, "facility, device or method for the desulphurization of gasoline or diesel fuel" means any structure, building, installation, excavation, machinery, equipment or device and any attachment or addition to or reconstruction, replacement or improvement of that property, that is used, constructed, acquired or installed on or after January 1, 2003, wholly or partly to meet or exceed rules adopted by the Oklahoma Environmental Quality Board, or by the United States Environmental Protection Agency with respect to any program which has been delegated to the Department of Environmental Quality for the prevention, monitoring, control or reduction of the amount of sulfur in gasoline or diesel fuel. This definition shall not apply to a motor vehicle.

B. In applying for an exclusion of property under the provisions of subsection E of Section 2817 of this title, a person seeking the exclusion shall present in a request to the Executive Director of the Department of Environmental Quality information detailing:

1. The anticipated environmental benefits from the installation of the facility, device or method for the desulphurization of gasoline or diesel fuel;
2. The estimated cost of the facility, device or method; and
3. The purpose of the installation of such facility, device or method and the proportion of the installation that is such a facility, device or method.

C. Following submission of the information required by subsection B of this section, the Executive Director of the Department of Environmental Quality shall determine if the facility, device or method is used wholly as a facility, device or method for the desulphurization of gasoline or diesel fuel. As soon as practicable, the Executive Director shall send notice by regular mail to the Director of the Ad Valorem Division of the Oklahoma Tax Commission that the person has applied for a determination under this section. If the Executive Director determines that the facility, device or method is used wholly for the desulphurization of



gasoline or diesel fuel, the Executive Director shall issue a letter to the person stating that determination and the proportion of the installation that is a facility, device or method for the desulphurization of gasoline or diesel fuel.

D. The Department of Environmental Quality may charge a person seeking a determination under the provisions of this section an additional fee not to exceed its administrative costs for processing the information, making the determination and issuing the letter required by this section. The Environmental Quality Board may adopt rules to implement this section.

E. A person seeking an exclusion under this section shall provide to the county assessor or the Director of the Ad Valorem Division of the Oklahoma Tax Commission a copy of the letter issued by the Executive Director of the Department of Environmental Quality under subsection C of this section. The county assessor or the Director of the Ad Valorem Division of the Tax Commission shall accept the copy of the letter from the Executive Director as conclusive evidence that the facility, device or method is used wholly for the desulphurization of gasoline or diesel fuel. The county assessor or the Director of the Ad Valorem Division of the Tax Commission shall further determine if the property for which the exclusion is sought is qualified as provided in subsection E of Section 2817 of this title.

F. The exclusion provided by this section, once allowed, need not be applied for subsequent years, and the exclusion applies to the property until it changes ownership or the qualification of the property for the exclusion changes. However, the county assessor or the Director of the Ad Valorem Division of the Tax Commission may require a person allowed an exclusion in a prior year to file a new application to confirm the current qualification for the exclusion by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exclusion.

Laws 2002, SB 1302, c. 345, § 2, eff. January 1, 2003; Amended by Laws 2003, HB 1712, c. 431, § 3, eff. January 1, 2004.

**Related information: 62 O.S. 2011, Section 193. Ad Valorem Reimbursement Fund – Claims – Distribution of funds.**

A. There is hereby created in the State Treasury a revolving fund for the Oklahoma Tax Commission to be designated the "Ad Valorem Reimbursement Fund". The fund shall be a continuing fund, not subject to fiscal year limitations. Monies apportioned to this fund shall be expended:

1. To reimburse counties of this state for loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or research and development facilities;
2. To reimburse counties of this state for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes; and
3. To reimburse counties of this state for loss of revenue due to decreased valuation and assessment for buffer strips pursuant to Section 2817.2 of Title 68 of the Oklahoma Statutes. Provided that it shall be the duty of the Tax Commission to assess the valuation of all property for new or expanded manufacturing or research and development facilities which are exempt from ad valorem taxes.

Monies apportioned to this fund also may be transferred to other state funds or otherwise expended as directed by the Legislature by law.

B. The county commissioners of each county seeking reimbursement for lost revenue from

the Ad Valorem Reimbursement Fund shall make claims for reimbursement on forms prescribed by the Tax Commission prior to April 30 of each year. Claims for reimbursement for loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or research and development facilities shall be made separately from claims for reimbursement for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes and separately from claims for reimbursement for loss of revenue for decreased valuation and assessment of buffer strips. Provided, the assessed valuation of a school district as stated in the claim for reimbursement shall be the same as reported to the State Department of Education on the Estimate of Need and shall include the total valuation of property exempt from taxation pursuant to Section 2902 of Title 68 of the Oklahoma Statutes. The claims shall be either approved or disapproved in whole or in part by the Tax Commission by June 15 of each year. A claim for reimbursement for loss of revenue due to an exemption of ad valorem taxes for a new or expanded manufacturing or research and development facility shall be disapproved if a county or school district has received any payment in lieu of ad valorem taxes from such facility, to the extent of the amount of such reimbursement. If the Tax Commission determines that an exemption has been erroneously or unlawfully granted, it shall notify the appropriate county assessor who shall immediately value and assess the property and place it on the rolls for ad valorem taxation. Disbursements from the fund shall be made on warrants issued by the State Treasurer against claims filed by the Tax Commission with the Office of Management and Enterprise Services for payment. Such disbursements shall be exempt from all agency expenditure ceilings. The county treasurer shall apportion or disburse such funds for expenditures in the same manner as other ad valorem tax collections.

C. In the event monies apportioned to the Ad Valorem Reimbursement Fund are insufficient to pay all claims for reimbursement made pursuant to subsection B of this section, claims for reimbursement for loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or research and development facilities shall be paid first, and any remaining funds shall be distributed proportionally among the counties making claims for reimbursement for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes, according to the amount of the claim made by each county. If any funds remain after paying all claims for reimbursement for loss of revenue due to exemptions of ad valorem taxation for new or expanded manufacturing or research and development facilities and for reimbursement for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes, the remaining funds shall be distributed proportionally among the counties making claims for reimbursement for loss of revenue for decreased valuation and assessment for buffer strips pursuant to Section 2817.2 of Title 68 of the Oklahoma Statutes.

Laws 1985, HB 1536, c. 15, § 4, emerg. eff. April 11, 1985; Amended by Laws 1985, HB 1549, c. 341, § 2, emerg. eff. July 30, 1985; Amended by Laws 1986, SB 511, c. 223, § 30, emerg. eff. June 9, 1986; Amended by Laws 1988, HB 1561, c. 281, § 11, emerg. eff. July 1, 1988; Amended by Laws 1992, SB 620, c. 396, § 1, emerg. eff. June 11, 1992; Amended by Laws 1993, SB 336, c. 273, § 1, emerg. eff. May 27, 1993; Amended by Laws 1998, SB 1179, c. 405, § 1, eff. September 1, 1998; Amended by Laws 1999, SB 316, c. 390, § 3, emerg. eff. June 8, 1999; Amended by Laws 2000, HB 2061, c. 255, § 3, eff. January 1,

2001; Amended by Laws 2012, HB 3079, c. 304, § 457.

**68 O.S. 2011, § 2818. Taxpayer's return not conclusive of value – Raising or lowering returned value – Separate valuation by county assessor – Inspection and examination of premises.**

A. The return of the taxpayer shall not be conclusive as to the value or amount of any property. The county assessor shall have the authority and it shall be his duty to raise or lower the returned value:

1. Of any personal property, to conform to the fair cash value thereof, estimated at the price it would bring at a fair voluntary sale; or
2. Of any real property so that the assessment thereof shall be made in accordance with the provisions of Section 2817 of this title and with all provisions of the Ad Valorem Tax Code applicable to the valuation of real property.

B. The county assessor shall assess and value all property, both real and personal, which is subject to assessment by him, and shall place a separate value on the land and improvements in assessing real estate; and he shall do all things necessary, including the viewing and inspecting of property, to enable him to assess and value all taxable property, determine the accuracy of assessment lists filed with him, discover and assess omitted property, and determine the taxable status of any property which is claimed to be exempt from ad valorem taxation for any reason.

C. In the performance of his duties, the county assessor, or his duly appointed and authorized deputy, shall have the power and authority to:

1. Go upon any premises and enter any business building or structure and view the same and the property therein, and to view, inspect or appraise any property located within his county, however, the county assessor shall not have the power or authority to enter the private dwelling of a taxpayer except as provided for in subsection D of this section; and
2. Examine any person under oath in regard to the amount or value of his property.

D. In the event of a dispute concerning the valuation of household personal property, a taxpayer may request the county assessor to perform a visual inspection of such property.

E. Prior to entering the business or commercial premises of any taxpayer for purposes of discovering personal property, the county assessor or deputy shall request permission to enter the business or commercial premises and shall state the reason for the inspection. If access to the business or commercial premises is denied, the county assessor or deputy shall be required to obtain a search warrant in order to conduct an inspection of the interior of the business or commercial premises. A search warrant may be obtained upon a showing of probable cause that personal property located within particularly described business or commercial premises is subject to ad valorem taxation, but not listed or assessed for ad valorem taxation as required by law.

Laws 1988, HB 1750, c. 162, § 18, eff. January 1, 1992; Amended by Laws 1989, HB 1126, c. 152, § 5, eff. January 1, 1992.

**68 O.S. 2011, § 2819. Determination of taxable value.**

Taxable values of real and personal property shall be established in accordance with the requirements of Sections 8, 8B and 8C of Article X of the Oklahoma Constitution. The

county assessor shall determine the taxable value of all taxable property that the assessor is required by law to assess and value and shall determine such taxable value in accordance with the requirements of Sections 8, 8B and 8C of Article X of the Oklahoma Constitution.

Laws 1988, HB 1750, c. 162, § 19, eff. January 1, 1992; Amended by Laws 1997, HB 2071, c. 304, § 5, emerg. eff. May 29, 1997.

### **68 O.S. Supp. 2015, Section 2819.1. Authority to Decrease Assessment Ratio Used to Compute Taxable Value on Real or Personal Property – Procedures**

A. No county assessor may decrease the assessment ratio used to compute the taxable value of real or personal property unless the assessor provides written notice of an intent to decrease the assessment ratio at least ninety (90) days prior to the first date as of which the assessor intends to cause such ratio to be decreased. The written notice shall be mailed by certified mail with return receipt requested to the county treasurer, the county clerk, the county sheriff, to each of the county commissioners and to the governing board of any local government jurisdiction that levies ad valorem taxes upon any property located within the county. Such notice shall be mailed not later than sixty (60) days prior to the expiration of the ninety-day period prescribed by this subsection. The notice shall clearly state the assessment ratio in effect prior to the decrease, the category of property (whether real or personal or both) to be affected by the proposed decrease in assessment ratio and the date as of which such decrease is proposed to take effect.

B. The county assessor shall also be required to publish a notice of intent to decrease the assessment ratio which clearly states the ratio in effect prior to the decrease, the category of property (whether real or personal or both) to be affected by the proposed decrease in assessment ratio and the date as of which such decrease is proposed to take effect. The notice shall be placed at least one time for three (3) consecutive weeks in a newspaper of general circulation in the county in which the assessor holds office. The last publication date shall be not later than thirty (30) days prior to the date that any decrease in the assessment ratio is implemented. At the beginning of the notice to be published, there shall appear in a font which is conspicuously larger than the other information which appears in the notice the following wording: "NOTICE OF INTENT TO DECREASE ASSESSMENT RATIO WITH RESPECT TO REAL OR PERSONAL PROPERTY OR BOTH IN [insert applicable county name] FOR THE [insert applicable year] ASSESSMENT YEAR".

C. Before the county assessor may implement a decrease in an assessment ratio with respect to either real or personal property, there shall be at least three public meetings held at a location within the county prior to the date as of which the first decrease in assessment ratio occurs. Notice of the meetings shall be posted in the office of the county assessor, the office of the county treasurer, the office of each county commissioner, the office of the county clerk and such other places within the county as may be feasible in order to provide adequate notice of the date, time and location of each meeting. The last public meeting shall be held not later than thirty (30) days prior to the date any decrease in the applicable assessment ratio is implemented.

D. The county assessor or a designee from the office of the county assessor shall attend each of the public meetings in order to answer questions about the proposed decrease in the assessment ratio and any possible effects on the budgets of any ad valorem taxing jurisdiction.

Laws 2015, HB 1407, c. 118, § 1, eff. November 1, 2015.

**68 O.S. 2011, § 2820. Visual inspection of real property.**

A. Each county assessor shall conduct a comprehensive program for the individual visual inspection of all taxable property within his respective county. Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four (4) years.

B. The first cycle of visual inspections for property shall begin upon January 1, 1991, as prescribed by Section 2481.1 of Title 68 of the Oklahoma Statutes, and shall end upon December 31, 1994. Thereafter, each succeeding four-year cycle for visual inspections shall begin upon January 1 of the year following the fourth year of the preceding cycle and shall end upon December 31 of the applicable four-year cycle. The county assessor shall utilize the standard parcel identification system required by law to assign each parcel of real property a unique identification code or number. The code or number shall be used to ensure that the inspection sequence for real property results in a visual inspection of each parcel at least once each four (4) years. Each successor of the county assessor shall use the same cycle as used by the assessor's predecessor in office for visual inspections of property.

C. Prior to the beginning of the first visual inspection cycle and each subsequent visual inspection cycle, the county assessor shall develop a plan that details the number of real property parcels to be inspected in each year of the cycle by use category, geographic area or other basis, the resources and budget proposed to complete the inspections and the valuation methodology to be used in determining the fair cash value of the real property and improvements thereon. The plan shall be adequate to ensure the visual inspection of all parcels of real property within the county at least once each four (4) years. The plan shall also be adequate to ensure that the information collected from the visual inspection of real property each year is sufficient to establish a representative sample from each use category in order to conduct the proper valuation of all taxable property within each use category by means of an accepted standard for mass appraisal practice. The county assessor shall submit the proposed plan to the Oklahoma Tax Commission by the first working day in October preceding the beginning of the four-year cycle. The Oklahoma Tax Commission shall either approve the plan if the plan and resources are adequate to complete the cycle and if the plan will result in a representative sample from each use category in order to value all taxable property each year or shall correct and modify the plan in order to establish a program for visual inspection that will be completed by the end of the cycle and that will provide a representative sample from each use category in order to value all taxable property each year. An approved plan shall be made for each county as of the beginning date of each cycle and a copy of such plan shall be filed with the Oklahoma Tax Commission.

D. Each year the county assessor shall submit a progress report to the Oklahoma Tax Commission indicating the number of real property parcels inspected by use category, geographic area or other basis, the resources and budget expended in the last completed fiscal year and the valuation methodology used to determine fair cash values of the real property and improvements. The Oklahoma Tax Commission shall correct and modify any visual inspection plan during the four-year cycle if progress reports indicate that inspection

of real property parcels will not be completed or will be performed in violation of legal requirements for such inspections. The county assessor shall be required to complete the four-year cycle in accordance with such plan as corrected and modified.

E. Each county assessor shall prepare and submit to the Oklahoma Tax Commission a detailed report of the progress made in the visual inspection program in his county to the date of the report and it shall be made a matter of public record. Such report shall be submitted upon forms supplied by the Oklahoma Tax Commission and shall consist of such information as the Oklahoma Tax Commission requires. The progress report shall be submitted not later than October 15 each year or the first working day thereafter. Based in part on all such county progress reports, the Oklahoma Tax Commission shall prepare its own report from all sources and transmit a copy of its own report to the Legislature and the State Board of Equalization.

Laws 1988, HB 1750, c. 162, § 20, eff. January 1, 1991; Amended by Laws 2001, HB 1203, c. 358, § 18, emerg. eff. July 1, 2001.

**68 O.S. 2011, § 2821. Physical inspection of real property – Type of information to be gathered – Recording – Cadastral maps and parcel identification system to be acquired and maintained – Comprehensive sales file – Office equipment.**

A. Each county assessor shall cause real property to be physically inspected as part of the visual inspection cycle and shall require such examination as will provide adequate data from which to make accurate valuations.

B. The information gathered from the physical inspection shall be relevant to the type of property involved, its use category, the valuation methodology to be used for the property, whether the methodology consists of the cost approach, an income and expense approach or sales comparison approach, and shall be complete enough in order to establish the fair cash value of the property in accordance with accepted standards for mass appraisal practice.

C. Information gathered during the physical inspection shall be recorded using a standard method as prescribed by the Oklahoma Tax Commission in computerized or noncomputerized form. The information may include property ownership, location, size, use, use category, a physical description of the land and improvements or such other information as may be required.

D. In order to conduct the visual inspections of real property during the four-year cycle, each county assessor shall acquire and maintain cadastral maps and a parcel identification system. The standards for the cadastral maps and the parcel identification system shall be uniform for each county of the state and shall be in such form as developed by the Ad Valorem Task Force.

E. The county assessor shall maintain a comprehensive sales file for each parcel of real property within the county containing relevant property characteristics, sales price information, adjustments to sales price for purposes of cash equivalency, transaction terms and such other information as may be required in order to establish the fair cash value of taxable real property.

Each county assessor shall ensure that the office is equipped with adequate drafting facilities, tools, equipment and supplies in order to produce or update maps, sketches or drawings necessary to support the proper administration of the ad valorem tax and such

other tools or equipment as may be required to perform duties imposed by law for the discovery and valuation of taxable property.

Laws 1988, HB 1750, c. 162, § 21, eff. January 1, 1992; Amended by Laws 1989, HB 1388, c. 321, § 9, eff. January 1, 1992; Amended by Laws 1991, SB 213, c. 338, § 1, eff. January 1, 1992.

**68 O.S. 2011, § 2822. Adequate provisions to effectuate visual inspection program to be included in assessors' budgets.**

A. Each county assessor in budgets submitted to the county excise board or county budget board shall make adequate provision to effect countywide visual inspections of real property during the four-year cycle.

B. Each jurisdiction within a county which receives revenue from an ad valorem mill rate shall receive a copy of the budget for the countywide visual inspection program for that county. The county excise board or county budget board shall notify all such jurisdictions of any meetings at which discussion or action on the budget for the comprehensive program of visual inspections is or may be on the agenda. Such jurisdictions shall have the opportunity to appear before the county excise board or the county budget board, prior to approval of such budgets, to provide testimony, comments, information and documentation concerning the budgets submitted by the county assessor pursuant to subsection A of this section.

C. The several county excise and budget boards, in passing upon budgets submitted by the several assessors, shall authorize and levy amounts which will suffice to carry out the countywide visual inspection program as approved by the Oklahoma Tax Commission under Section 2820 of this title. Such amounts shall be separate from other funds allocated to the office of county assessor and shall be used exclusively to carry out the countywide visual inspection program. The allocation of such amounts shall not serve to decrease other funds allocated to the office of county assessor by the county excise board or the county budget board. Any disputes as to the amount authorized to carry out the countywide visual inspection program shall be resolved by the county excise board; provided, the Oklahoma Tax Commission shall take such action as may be necessary to ensure that such amounts are used exclusively to carry out the countywide visual inspection program and that the allocation of such amounts does not serve to decrease other funds allocated to the office of county assessor.

Laws 1988, HB 1750, c. 162, § 22, eff. January 1, 1992; Amended by Laws 1992, HB 1875, c. 366, § 1, emerg. eff. June 9, 1992; Amended by Laws 1993, SB 336, c. 273, § 9, emerg. eff. May 27, 1993; Amended by Laws 1994, HB 2490, c. 326, § 2, emerg. eff. July 1, 1994.

**68 O.S. 2011, § 2823. Cost of comprehensive visual inspection program.**

A. For each fiscal year, the cost of the comprehensive program of visual inspections for real property and the cost of physical inspections of personal property shall be paid by appropriate warrants from those who receive the revenues of the mill rates levied on the property of the county as prescribed by this section. School districts are hereby authorized to pay such costs from revenues accruing to their building funds. The county assessor shall

prepare a budget for the comprehensive program of visual inspections for real property and the cost of physical inspections of personal property and file such budget with the county excise board or county budget board.

B. The county excise board or county budget board shall apportion such cost among the various recipients of revenues from the mill rates levied, including the county, all cities and towns, all school districts, all sinking funds of such recipients, and all jurisdictions specified in subsection D of this section, in the ratio which each recipient's total tax collection authorized from its mill rates levied for the preceding year bears to the total tax collection authorized of all recipients from all their mill rates levied for the preceding year. The cost shall include only those expenses directly attributable to the visual inspection program and those expenses directly attributable to physical inspections of personal property and shall not include any expenses of the office of the county assessor which, in the judgment of the county excise board or county budget board, are expenses of county assessor's office which would exist in the absence of such program or in the absence of physical inspection of personal property. Expenses that are attributable both to the visual inspection program and physical inspection of personal property, and which would exist in the absence of such program or inspection, including but not limited to salaries, employee benefits, office supplies and equipment, may be prorated; provided, no portion of the salary of the county assessor shall be included in such costs.

C. Upon receipt of the billing statement provided for in subsections D and E of this section by each such recipient, the mill rates to be established by the board for each such recipient for the current year shall include and be based upon such amounts and shall constitute an appropriation of such amounts to the county assessor for expenditure for the expenses of administering the visual inspection program each year. In the case of a sinking fund of a recipient, if, after approving its budget, the governing body of a recipient notifies the board in writing that there are no funds appropriated to pay the amount of the billing statement for such sinking fund, such notice shall constitute conclusive evidence of a financial obligation of the recipient as it relates to such sinking fund. The board may seek a judgment for the amount of such obligation and court costs in the district court of the county in which the board is located.

D. The county assessor shall render a statement to each of the jurisdictions within the county which receive revenue from an ad valorem mill rate. Such statement shall include the following information:

1. The current fiscal year in which the charge has been incorporated in the jurisdiction's budget;
2. All jurisdictions receiving statements from the county assessor, the mill rate for each in the previous year, and the proportion of each to the combined mill rates of all jurisdictions within the county for the previous year. The proportions specified in this paragraph should equal a total of one hundred percent (100%);
3. The charge for the entity receiving the statement as well as the charge for each jurisdiction of the county based upon the proportions specified in paragraph 2 of this subsection. The total of all current year charges for all county jurisdictions should equal the total visual inspection program budget for the current fiscal year;
4. The amount of the total budget for the office of the county assessor and the percentage that visual inspection program expenses are of such total budget; and
5. A copy of the County Budget Visual Inspection Account and a brief description of the areas to be visually inspected for the current fiscal year, consistent with the plan on file with



the Oklahoma Tax Commission pursuant to Section 2820 of this title.

E. In any county wherein any jurisdiction's budget and mill rates are not subject to review and approval by the county excise board, the county assessor shall nevertheless include any such jurisdiction in the calculations required under subsection A of this section. The county assessor shall also render a billing statement to any such jurisdiction showing the charge for the current fiscal year due from the jurisdiction. Such billing statement shall also show all the information specified in subsection D of this section. Such billing statement shall clearly indicate that the charge payable by the jurisdiction is due and payable by December 31 of the current fiscal year.

Laws 1988, HB 1750, c. 162, § 23, eff. July 1, 1992; Amended by Laws 1991, HB 1588, c. 249, § 8, eff. July 1, 1992; Amended by Laws 1992, HB 1981, c. 208, § 2; Amended by Laws 1994, HB 2490, c. 326, § 3, emerg. eff. July 1, 1994; Amended by Laws 2001, HB 1203, c. 358, § 20, emerg. eff. July 1, 2001; Amended by Laws 2002, HB 2904, c. 476, § 4, emerg. eff. June 6, 2002.

### **68 O.S. 2011, § 2824. Special assistance in valuation of certain property.**

Any county assessor may request special assistance from the Oklahoma Tax Commission in the valuation of property which requires specialized knowledge not otherwise available to the assessor's staff. Upon approval of such request, the Oklahoma Tax Commission may assist the assessor in the valuation of such property in such manner as the Oklahoma Tax Commission, in its discretion, considers proper and adequate.

Laws 1988, HB 1750, c. 162, § 24, eff. January 1, 1992.

### **68 O.S. 2011, § 2825. Valuation guidance and assistance.**

The Oklahoma Tax Commission shall make and publish such rules, regulations and guides which it determines are needed for the general guidance and assistance of county assessors. Each assessor is hereby directed and required to value property in accordance with the standards established by law.

Laws 1988, HB 1750, c. 162, § 25, eff. January 1, 1992.

### **68 O.S. 2012, § 2826. Appraisers – Nature and effect of services – Valuation to be made by assessor.**

Appraisers whose services may be obtained by appointment by the assessor or who may be assigned by the Oklahoma Tax Commission, upon request of the county assessor, to assist any county assessor shall act in an advisory capacity only. Valuations made by such appraisers shall not be binding upon the assessor. All valuations made pursuant to the Ad Valorem Tax Code shall be made and entered by the assessor pursuant to law. County assessors may provide photocopies of taxpayer rendition forms and photocopies of any other documents filed by the taxpayer which are directly related to and necessary for appraisers to assist in this capacity. The original documents filed by the taxpayer must be maintained by the county assessors. Upon the expiration of the period for reassessment,

provided in Section 2846 of this title, all copies of taxpayer documents and the related work papers of the appraisers must be destroyed or returned to the county assessors by February 1 of the following year. In addition, all photocopies of taxpayer documentation and appraiser work papers must be returned to the county assessor within ten (10) calendar days of the termination of the contract with the appraisers to provide the services described in this section.

Laws 1988, HB 1750, c. 162, § 26, eff. January 1, 1992; Amended by Laws 2012, HB 2648, c. 164, eff. November 1, 2012.

**68 O.S. 2011, § 2827. Book, records and materials to be maintained by county assessor.**

Each county assessor shall keep such books and records as are required by the rules and regulations of the Oklahoma Tax Commission including, but not limited to, publications provided by the Oklahoma Tax Commission to assist the assessor and appraisal staff in the valuation of taxable property as required by law.

Laws 1988, c. 162, § 27, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2828. Visual inspection program – Annual progress report to Legislature.**

The Oklahoma Tax Commission, prior to the convening of each regular session of the Legislature, shall submit a comprehensive report showing the extent or progress of the real property visual inspection program in each county based upon data from all sources available to the Oklahoma Tax Commission. Such report shall also include any comments and recommendations the Oklahoma Tax Commission may have in regard to the program.

Laws 1988, c. 162, § 28, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2829. Valuation of property pursuant to accepted mass appraisal methodology.**

A. Each county assessor, in order to comply with the provisions of Section 17 of this act<sup>1</sup> requiring the annual valuation of all taxable real and personal property within the county, shall establish the fair cash value of such taxable property using an accepted mass appraisal methodology.

B. For purposes of this section "accepted mass appraisal methodology" shall mean the process for making estimates of fair cash value for a property about which no direct or timely information is available concerning economic value by using known information about the property characteristics, location, use, size, sales price and other information of similar properties. Such mass appraisal methodology may include multiple regression analysis or other statistical techniques for mass appraisal. If information of similar properties is not available in the taxing jurisdiction, the county assessor may use other applicable regional or national information to annually determine the fair cash value of a property estimated at the price it would bring at a fair voluntary sale as provided in Section 17 of this act.

C. Each county assessor shall utilize the information gathered from the visual inspection of real property conducted during each year of the four-year cycle for such inspections and shall conduct such statistical calculations using the data so acquired together with sales price or other information available as may be required to make accurate estimates of fair cash values for all taxable real or personal property within the county each year. The results of such calculations shall be recorded on the assessment roll of the county on an annual basis in order to reflect any increase or decrease in the fair cash value of any property in any year.

D. The statistical analysis required by this section shall be performed within each county using such computer facilities as may be available, but shall be conducted in accordance with procedures established for the uniform mass appraisal program established by the Oklahoma Tax Commission.

Laws 1988, c. 162, § 29, eff. Jan. 1, 1992.

### **68 O.S. 2011, § 2829.1. County Assessor Fee Revolving Fund.**

There is hereby created in the office of the county treasurer a revolving fund for the office of the county assessor, to be designated the "County Assessor Fee Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all fees collected by the assessor and all monies accruing to the fund. Monies deposited to the fund shall be expended by the county assessor and shall not be transferred to any other account for a purpose other than:

1. For maintenance, replacement and upgrade of computer hardware and software associated with county assessor databases and geographic information systems; and
2. To provide products and services generated from the database and geographic information system to both public and private parties.

The intent of this section is to increase the net funding level available to the county assessor to maintain electronic databases and geographic information systems as required pursuant to Section 2829 of this title.

Laws 1994, HB 2489, c. 200, § 3

### **68 O.S. 2011, § 2830. Monitoring valuations – Noncompliance guidelines and procedure.**

A. The Oklahoma Tax Commission shall monitor the progress of valuation in each county as it occurs each year. Such monitoring may be conducted by periodic audits of assessments through visits to the county or through an analysis of assessment activity by means of a computer-assisted monitoring program.

B. The Oklahoma Tax Commission shall establish guidelines for determining the extent of noncompliance with the applicable law or administrative rules governing valuation of taxable property. Such guidelines shall establish three categories of noncompliance. The categories shall be respectively denominated as Category 1, Category 2 and Category 3. Each category shall represent progressive degrees of noncompliance. Provided, if the Tax Commission finds that a county assessor is not annually valuing taxable real and personal property within the county as required by Sections 2817 and 2829 of this title, the Tax

Commission shall certify that the county is not in compliance with such statutes and shall be required to take action as prescribed by this section for the appropriate category of noncompliance according to the guidelines established pursuant to the provisions of this subsection. The Oklahoma Tax Commission shall be authorized to take action as prescribed by this section for each category of noncompliance as follows:

Category 1: The Oklahoma Tax Commission shall notify the county assessor of the nature of the noncompliance and shall indicate the action required to correct such noncompliance.

Category 2: The Oklahoma Tax Commission shall order the action to be taken in order to bring the county into compliance. The Oklahoma Tax Commission is authorized to do any or all of the following:

1. Impose a schedule of required actions by county officials to bring the county into compliance;
2. Establish deadlines for bringing the county into compliance; or
3. Impose changes in procedures in the assessor's office, if necessary, to facilitate continued compliance.

Category 3: The Oklahoma Tax Commission shall notify the board of county commissioners and the county assessor of the affected county that the county is in violation of law or regulations relating to the valuation function for the administration of the ad valorem tax. The Oklahoma Tax Commission shall conduct a conference, within thirty (30) days after such notice, in that county with the board of county commissioners, the county assessor and the county board of equalization, to formally notify the county of the extent of noncompliance and the measures necessary to correct it. The Oklahoma Tax Commission is authorized to do any or all of the following:

1. Impose a schedule of required actions by county officials to bring the county into compliance;
2. Establish deadlines for bringing the county into compliance;
3. Impose changes in procedures in the assessor's office, if necessary, to facilitate continued compliance;
4. Place the county valuation function under the temporary supervision of a qualified Oklahoma Tax Commission employee;
5. Require additional training for the assessor, deputies or members of the equalization board; or
6. Provide written or oral reports to the board of county commissioners and the county board of equalization of the progress in regaining compliance status for the county. Such reports shall be public records.

The Oklahoma Tax Commission shall periodically conduct a review of the extent of noncompliance in each county determined to be in Category 3 noncompliance. When the Oklahoma Tax Commission determines that such a county is in substantial compliance with the applicable law or administrative regulations governing valuation of taxable property, the Commission shall so certify.

C. The Oklahoma Tax Commission may request the Court of Tax Review to order a county determined to be in Category 3 noncompliance to reimburse the Oklahoma Tax Commission from the county assessor's budget as established in Section 2823 of this title for all costs incurred as a result of the assumption of the valuation function by the Commission. The salary of the county assessor shall not be paid during the time that a qualified employee of the Oklahoma Tax Commission is supervising the valuation function

in the county, but shall be restored as of the date the Commission certifies to the board of county commissioners that noncompliance has been corrected.

D. The county assessor shall have the right to appeal an order issued by the Oklahoma Tax Commission to correct Category 2 noncompliance or to appeal a decision finding Category 3 noncompliance in the manner provided by Section 2883 of this title.

Laws 1988, C. 162, § 30, eff. Jan. 1, 1992; Laws 1989, c. 321, § 10, operative Jan. 1, 1992; Laws 1996, c. 323, § 1, eff. July 1, 1996.

### **68 O.S. 2011, § 2831. Place of listing and assessment.**

A. All property, both real and personal, having an actual, constructive or taxable situs in this state, shall, except as hereinafter provided, be listed and assessed and taxable in the county, school districts, and municipal subdivision thereof, where actually located on the first day of January of each year. In all cases oil field equipment, drilling equipment, construction equipment, road machinery, and equipment used by construction, road building, or drilling contractors or companies or individuals engaged in such businesses, shall be taxable in the county, school districts, and municipal subdivision thereof, where actually located on the first day of January of each year, but if same is not assessed in said county it shall be subject to assessment and taxation in the county of the owner's domicile. Goods, wares, merchandise and property becoming a part of the finished product of drilling equipment, for use outside the continental United States shall not be subject to any other taxes.

B. When any personal property is brought into or located in this state or removed from one county to another within this state between January 1 and September 1, and shall acquire an actual situs therein before the first of September, such property shall be listed and assessed and taxable where situated after such removal or change in location, unless such property has already been assessed in some other state or county for the current year, or the property was originally produced in this state subsequent to January 1, but if same is not assessed in said county it shall be subject to assessment and taxation in the county of the owner's domicile.

C. When cattle or other livestock are pastured or kept on a tract of land situated partially within each of two or more counties or other taxing districts, so that they may roam or be driven from one county or taxing district to another and are not kept in any one county or taxing district, the number to be listed and assessed in each county or taxing district shall be determined by ascertaining the acreage proportion of the entire tract which is located in each county or taxing district and applying the same proportion to the total number of cattle or other livestock. When cattle or other livestock are likewise pastured or kept on a tract of land situated partially in the State of Oklahoma and partially in some other state, the number having a taxable situs in Oklahoma shall be determined in like manner.

D. In any case where other personal property, by reason of its nature or use, does not stay in one place long enough to acquire a definite taxable situs, such property shall be listed and assessed at the domicile of the owner, if the owner is domiciled in this state, and otherwise in the county, school districts, and municipal subdivision thereof, where the owner has his principal business in this state.

E. Tangible personal property moving through the state from a point outside the state, in transit to a final destination outside the state, shall for purposes of taxation, acquire no situs in the state. The owner shall, if required, in order to obtain a determination that any

property has not acquired a situs in the state, submit to the appropriate assessing officer documentary proof of the in-transit character and the final destination of the property.

Laws 1988, c. 162, § 31, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2832. Persons required to list property.**

A. Property subject to ad valorem taxation shall, unless otherwise provided, be listed for taxation by the owner thereof or his duly authorized agent.

B. Property belonging to or controlled by the following shall be listed by the following persons or their duly authorized agents:

1. A corporation or joint stock association, by an officer;
2. A partnership, by a partner;
3. A minor child or insane person, by the guardian or the person having such property in charge;
4. A person for whose benefit it is held in trust, by the trustee;
5. The estate of a deceased person, by the executor or administrator;
6. A body politic or corporate, by the proper agent or officer thereof;
7. Manufacturers and others in the hands of an agent, by such agent in the name of the principal;
8. Persons, companies, or corporations whose assets are in the hands of receivers, by such receiver; and
9. Merchandise consigned or floor-planned to a dealer by a manufacturer or jobber, by the dealer.

C. A person required to list property in behalf of another shall list it separately from his own, naming the person to whom it belongs. The undivided property of a person deceased, belonging to his heirs, may be listed as belonging to such heirs without enumerating them.

Laws 1988, c. 162, § 32, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2833. Jointly owned property – Listing, assessment and taxation – Taxes as lien.**

A. If any real estate in this state is jointly owned by two or more persons, or by tenants in common, and the interest of one or more of such joint owners or tenants in common is subject to taxation, and that of the others is not, then it shall be the duty of the joint owners or tenants in common whose interests are subject to taxation to list such undivided interests for taxation at the time and in the same manner as other taxable property is listed.

B. In any other case where the owner of an undivided interest in real estate desires to have his interest separately assessed, he shall list such undivided interest with the county assessor and advise the county assessor of the name and amounts owned by other owners of undivided interests in such real estate.

C. In either instance, it shall be the duty of the county assessor to assess such undivided interest or interests for taxation as other property. Such assessment shall be equalized, and taxes levied and extended against the same, as other taxable property.

D. Such taxes shall be a lien on such interest and if same be not paid and become delinquent, it shall be the duty of the county treasurer to advertise and sell such interests as in the case of other real property for delinquent taxes, and the purchasers at such sale shall be entitled to certificate of purchase, and to a deed if not redeemed, and all other rights and remedies as in cases of the sale of other real estate for taxes. If any such interests in real estate have been omitted or escaped taxation for any year or years for which same was liable, it shall be the duty of all officers to discover and assess the same for such omitted year or years the same as other property which has been omitted or escaped taxation, and such taxes shall be a lien and collected in the same manner and to the same extent as other taxes on omitted property.

Laws 1988, c. 162, § 33, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2834. Subdivided land or lot – Surveying and platting.**

A. Whenever a legal subdivision of land, or any lot or subdivision, is owned by two or more persons in severalty and the description of one or more parts or parcels thereof cannot, in the judgment of the county assessor, be made sufficiently certain and accurate for the purpose of assessment and taxation, without noting the metes and bounds of the same, he shall make his report thereof to the board of county commissioners of his county, setting forth the description of the legal subdivision, with his request that the same be surveyed and platted in conformity with this section.

B. When so requested the board of county commissioners shall cause a survey and plat to be made of such tract of land by a competent person selected by the board of county commissioners, which plat shall describe said tract and any other subdivisions of the smallest legal subdivision of which the same is a part, conforming as nearly as possible to the present location of the separate lots, parcels, subdivisions, highways and easements as shown by the records of the county clerk and county assessor, numbering them by progressive numbers, setting forth the courses and distances, the number of acres, and such other memoranda as is necessary; and description of such lots and subdivisions according to number and designation thereon as shown by said plat shall be deemed a sufficient description for all purposes, inclusive of transfer, by reference thereto.

C. Said plat shall be certified to by the person making the survey as correct and when so certified shall be submitted to the board of county commissioners for approval; and when endorsed with the approval of the board it shall be signed and acknowledged by the chairman thereof and filed for record with the county clerk and shall be known as commissioners' plat of the tract or subdivision therein designated, and when so executed and filed shall have the same effect as if executed, acknowledged, and filed by the owners thereof.

D. Whenever each of the legal subdivisions comprising an entire quarter section of land is so owned by two or more persons in severalty, said entire quarter section may be ordered surveyed and platted in one plat as provided by the preceding provisions of this section.

E. The costs and expenses of such plat, survey and record shall be ordered paid by the board of county commissioners out of the county general fund.

Laws 1988, c. 162, § 34, eff. Jan. 1, 1992.

## **68 O.S. Supp. 2015 § 2835. Forms for listing and assessment of property**

A. On or before January 1 of each year, the Oklahoma Tax Commission shall prescribe for the use of all county assessors, suitable blank forms for the listing and assessment of all property, both real and personal. Such forms shall contain such information and instructions as may be necessary in order to obtain a full and complete list of all taxable property and such forms shall be used uniformly throughout the state. Any change in these forms must have the approval of the Tax Commission.

B. It shall be the duty of the county assessor to furnish such forms to any taxpayer upon request, and all personal property shall be listed on such forms in the manner provided therein. Such lists shall be signed and sworn to and filed with the county assessor not later than March 15 of each year; and such lists may show the description of real property, which may be by subdivision of quarter sections, or less if any such subdivision is owned in less quantity, describing such less quantity by United States Land Survey nomenclature if that can be done, otherwise by metes and bounds, according to ownership.

C. Real estate need not be listed by the taxpayer, but may be listed if the taxpayer so desires, in which case the list shall show the taxpayer's estimate of the value of each tract of land and shall separately show the value of the buildings and improvements thereon.

D. All such sworn lists of property shall contain such other information concerning both real and personal property as may be required by such forms so prescribed.

E. All such sworn lists of property, any other documents produced by a taxpayer to the assessor or the board of equalization during the informal and formal hearing process, or during discovery in any ad valorem tax appeal in the Court of Tax Review or the district court, shall be protected as confidential and shall not be available for inspection under the Open Records Act.

Laws 1988, HB 1750, c. 162, § 35, eff. January 1, 1992; Amended by Laws 2000, SB 1040, c. 314, § 25, emerg. eff. July 1, 2000; Amended by Laws 2006, SB 1084, c. 272, § 18; Amended by Laws 2015, HB 1963, c. 263, § 1, emerg. eff. May 6, 2015.

## **68 O.S. Supp. 2012, § 2836. County assessor to take lists – Meeting taxpayers – Taxpayer failing to meet assessor – Receiving lists at assessor's office – Penalty for failure to list.**

A. The county assessor of each county in the state shall, on the first day of January of each year, or as soon thereafter as may be practicable, proceed to take a list of taxable property in the county. In order to take lists of personal property and receive homestead exemption applications, the county assessor, or the assessor's deputy, shall meet the taxpayers at various places throughout the county. The county assessor may exercise discretion as to where to meet the taxpayers and how long to stay at each place, provided the assessor goes to each city and incorporated town in counties that have not abolished household personal property tax. At least ten (10) days prior to the date the county assessor will meet the taxpayers to list their property, the county assessor shall give notice by publication in at least one newspaper of general circulation in the county, stating the date and hours of the day of each visit to each city, town or other place; and such notice may be published in the manner of commercial advertising, rather than legal notices, and the county may pay up to rates prevalent in the area for commercial advertising.



B. If any taxpayer shall fail to meet the county assessor and list the taxpayer's property on the date advertised, such taxpayer may render a written list of all the taxpayer's personal property and make written application for homestead exemption, and shall subscribe and swear to the oath required by each taxpayer as to its correctness. Such written lists or applications shall not constitute a valid return or application unless made on the forms prescribed by the Oklahoma Tax Commission and in the manner required by law.

C. After the county assessor shall have visited each city, town, or other place, the county assessor shall be in the county assessor's office at the county seat from March 1 to March 15, inclusive, for the purpose of receiving lists from those who have not listed their property for the current year, and all who fail to list all or any part of their personal property for the current year, on or before March 15, shall be delinquent. If any personal property is not listed by the person whose duty it is to list such property on or before March 15 of any year, when such property is assessed there shall be added to the assessed valuation of such property as a mandatory penalty, amounts as follows:

1. If listed or assessed after March 15, but on or before April 15, ten percent (10%) of the assessed value; and

2. If listed or assessed after April 15, twenty percent (20%) of the assessed value.

D. If the county assessor fails, neglects, or refuses to add the valuation penalty as provided by this section, the county assessor shall be liable on the county assessor's official bond for the amount of the penalties.

Laws 1988, c. 162, § 36, eff. Jan. 1, 1992; Laws 2012, c. 276, § 1, eff. Nov. 1, 2012.

### **68 O.S. 2011, § 2837. Corporations – Assessment**

All corporations organized, existing or doing business in this state, other than railroads, air carriers and public service corporations assessed by the State Board of Equalization, and other than national banks, state banks, trust companies, and building and loan associations, shall be assessed upon the value of their real property and personal property as listed separately by such corporation and less the value of any property which may be relieved of ad valorem taxation by the payment of an in lieu tax.

Laws 1988, c. 162, § 37, eff. Jan. 1, 1992; Laws 1995, c. 57, § 3, eff. July 1, 1995.

### **68 O.S. 2011, § 2838. Corporations – Lists or schedules of property – Tax liability of property – Statement of capital stock, capital, indebtedness and other financial information.**

A. All corporations organized, existing or doing business in this state, other than railroads, air carriers and public service corporations assessed by the State Board of Equalization, and other than national banks, state banks and trust companies, and building and loan associations, shall, on or before March 15th of each year, return sworn lists or schedules of their taxable property within each county, to the county assessor of such county, and such property shall be listed with reference to amount, kind and value, on the first day of January of the year in which it is listed; and said property shall be subject to taxation for county, municipal, public school and other purposes to the same extent as the real and personal property of private persons, in the taxing districts in which such property

is located. Any real estate owned by such corporation shall be assessed annually at the same time and in the same manner as real estate belonging to private persons. In making such sworn lists, all corporations shall itemize their property in the same manner and to the same extent as required by railroads, air carriers and public service corporations.

B. It shall be the duty of each corporation to make, under oath, and deliver to the county assessor of the county where its principal business is transacted, a statement on forms prescribed by the Oklahoma Tax Commission, of its authorized capital stock and the amount of capital paid thereon, the amount of its outstanding bonded and other indebtedness, the total amount of its invested capital within and without Oklahoma, and such other financial information as may be deemed necessary to enable the county assessor to determine the value of real or personal property owned by any such corporation; and each corporation shall also deliver to the county assessor of the county where its principal business is located, a copy of all lists or schedules of property filed in every other county in this state.

Laws 1988, c. 162, § 38, eff. Jan. 1, 1992; Laws 1995, c. 57, § 4, eff. July 1, 1995.

**68 O.S. 2011, § 2839. Statements of capital invested and other necessary information – Neglect, failure or refusal to furnish information.**

A. It shall be the duty of each taxpayer, upon written request of the county assessor or the county board of equalization of any county, to furnish, under oath, a written statement showing the amount of capital invested in any plant, equipment, stock of merchandise or material, or any other species of property located in such county, and any other information which may reasonably be deemed necessary to enable the county officials to assess the property of such taxpayer at the fair cash value of such property. In any case where such written statement is requested, the taxpayer shall have ten (10) days from receipt of the written request within which to prepare and furnish such statement under oath.

B. Should any taxpayer neglect, fail or refuse to make a proper itemization of his property in any county, or neglect, fail or refuse to furnish any other information required by this section, or Section 38 of this act,<sup>1</sup> it shall be the duty of the county assessor or the county board of equalization to ascertain, from the best information obtainable, the value of the property of such taxpayer, and as a penalty shall add ten percent (10%) of the value thereof so ascertained. The penalty shall not be applied until the taxpayer shall have had ten (10) days' notice of the intention to apply the penalty and an opportunity to be heard.

Laws 1988, c. 162, § 39, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2840. County assessor to prepare, build and maintain certain permanent records.**

A. Each county assessor shall prepare, build and maintain permanent records containing the following information:

1. The classification, grade and value of each tract of land located outside cities and towns and platted subdivisions and additions and the improvements thereon;

2. The description and value of all lots and tracts and the improvements thereon, and a list of lands that have been annexed to any city or town, commencing with the lowest numbered section and the different subdivisions and fractional parts thereof in the lowest

numbered townships in the lowest numbered range in the county, and ending with the highest numbered section, township and range and the improvements thereon; and

3. The information required herein to be shown on such permanent records shall be shown as to tax exempt as well as taxable property, and shall be in such forms as may be acceptable to the Oklahoma Tax Commission. It shall not be necessary to place upon such records any grade or value on land and improvements owned by the United States of America, the State of Oklahoma or any subdivision thereof, or any land and improvements exempt from ad valorem taxation by reason of the same being used exclusively and directly for religious, charitable, or educational purposes, such as churches, schools, colleges, universities, cemeteries, and all lands owned by railroads, air carriers, and public service corporations that are assessed by the State Board of Equalization. Exempt Indian land and other exempt property shall be valued and the value placed upon such records.

B. When the valuation of the real estate of each county has been completed, as required by this section, it shall be the mandatory duty of the county assessor and each of his successors in office, to continuously maintain, revise and correct the records relating thereto, and to continuously adjust and correct assessed valuations in conformity therewith. Such maintenance, revision and correction shall be made each year based upon the results of the calculations required by law to be performed each year in order to determine the fair cash value of all property within the county.

C. Each county assessor shall request in his budget request each year sufficient funds to carry out the provisions of this section. It shall be the mandatory duty of the several boards of county commissioners, the several county excise boards, and the several county budget boards each year to make sufficient appropriations to enable the county assessor to perform the duties required of him by this section. If any board of county commissioners, county excise board, or county budget board fails, neglects or refuses, upon written request of the county assessor, to provide adequate appropriations for supplies, deputy hire or traveling expenses for the performance of the duties imposed upon the county assessor by this section, such appropriations may be obtained by mandamus action instituted in district court by the county assessor or any other county officer, or any taxpayer of the county.

D. The classification and valuation provided for by this section shall be done under the supervisory assistance of the Oklahoma Tax Commission. The forms used in such classification and valuation of property shall be prescribed by the Oklahoma Tax Commission. Where the classification and valuation has already been completed, it shall not be necessary for the county assessor to again make such classification and valuation, except it shall be the duty of such county assessor to continuously maintain, revise and correct the same as required by this section.

Laws 1988, c. 162, § 40, eff. Jan. 1, 1992; Laws 1995, c. 57, § 5, eff. July 1, 1995.

### **68 O.S. 2011, § 2841. Land list.**

Each county assessor in the state shall prepare and keep a book to be known as a "land list", which shall contain:

1. The name of the owner and a description, sufficient for identification of all real estate in the county, with the number of acres and value of the land and the value of the improvements;
2. The number of the lot or lots;
3. The name of the city or town;

4. The value of the city or town lots; and
5. The value of the improvements.

Provided, in those counties in this state which have approved an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of Article X of the Oklahoma Constitution, the county assessor may, in preparation of the land list, combine the value of land and improvements thereon. The county assessor shall correct the land list each year before commencing the assessment by noting thereon all transfers of record as shown by the office of county clerk, and shall note thereon such transfers as may be brought to the attention of the assessor while assessing, and also note thereon what real estate is not subject to taxation and the reason therefor. The land list shall be in such form as may be acceptable to the Oklahoma Tax Commission.

Laws 1988, c. 162, § 41, eff. Jan. 1, 1992; Laws 1998, c. 405, § 5, eff. Nov. 1, 1998.

**68 O.S. 2011, § 2842. Assessment roll – Form – Content – Adjustments – Annual report.**

A. Each county assessor in the state shall annually prepare an assessment roll, which shall be in such form as may be prescribed by the Oklahoma Tax Commission and shall contain the following:

1. A list of all lands in the county in numerical order beginning with the lowest numbered section, in the lowest numbered township in the lowest numbered range in the county, and ending in the highest numbered section, township and range, with the number of acres in each tract, and the numbers of the school districts in which such lands are located, and the name and address of the owner in each instance excepting unplatted lands located inside a city or town;
2. A list of town lots in each town or city in like numerical order and the unplatted lands located inside each city and town, in numerical order beginning with the lowest numbered section in the lowest numbered township and range with the number of acres in each tract, and the number of the school district in which such lots or tracts are located, and the name and address of the owner in each instance;
3. A list in alphabetical order of all persons and bodies corporate in whose names any personal property has been assessed, the address of each such taxpayer, the number of the school district in which such property is taxable, with a sufficient number of columns opposite each name to enter the value, and where practicable the number of the several classes of property assessed to each property owner;
4. The value fixed by the county assessor of all property; and additional columns to show the equalized value as fixed by the State Board of Equalization. In listing real estate the value of land and improvements shall be shown separately in each instance; provided, in those counties in this state which have approved an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of Article X of the Oklahoma Constitution, the county assessor may, in preparation of the assessment roll, combine the value of land and improvements thereon; and
5. Such other information as may be required by the Tax Commission. Each property in which there is a homestead interest shall be entered on a separate line, and the assessment

roll shall show the total assessed valuation of each homestead, the amount of exemption allowed, and the assessed valuation less the exemption.

B. The assessment roll shall be available electronically to the county board of equalization while the board is in session, in order that the board may correct and adjust the taxable value of the property of the county. If there should be any lawful adjustments necessary, the board shall inform the county assessor in writing on a form prescribed by the Oklahoma Tax Commission.

C. Prior to November 1 each year, the county assessor shall submit on a form prepared by the Tax Commission a report to the Tax Commission which states the net assessed valuation and millage levy of each political subdivision or taxing authority of the state that is authorized to levy a property tax regardless of whether such property tax is actually levied.

Laws 1988, HB 1750, c. 162, § 42, eff. January 1, 1992; Amended by Laws 1989, HB 1388, c. 321, § 11, operative January 1, 1992; Amended by Laws 1998, SB 1179, c. 405, § 6, eff. November 1, 1998; Amended by Laws 2005, HB 1728, c. 116, § 5, eff. November 1, 2005.

### **68 O.S. 2011, § 2843. Unlisted personal property – Discovery and assessment.**

A. If any personal property is not listed with the county assessor on or before March 15th of any year, the county assessor shall proceed, as soon as the omission is discovered, to ascertain and estimate from the best information obtainable, the amount and value of such property, and shall list and assess the same in the name of the owner thereof if such owner be known. If the owner is unknown the property may be listed and assessed in the name of the person in charge of such property as agent, or it may be listed and assessed to "unknown owner"; and the failure of the county assessor to ascertain the true owner shall not invalidate the assessment.

B. If any person, firm, association or corporation has any property belonging to others under his control or charge or in his possession, as warehouseman, factor, bailee, agent, employee or otherwise, he shall, upon written request of the county assessor or county board of equalization, make report, under oath, of the amount and ownership of such property, and upon refusal, neglect or failure to make such report, such person, firm, association or corporation shall be personally liable for the taxes on such property.

C. No assessment of personal property not listed with the county assessor shall become final until ten (10) days after the county assessor has mailed to the last-known address of the person, firm, association, corporation or company he believes to be the owner, or to the person in charge of such property, a copy of the assessment sheet upon which such property is listed, and which assessment sheet shall show a reasonable itemization and description of the property assessed and the value thereof, and shall show that the list and assessment was made by the county assessor.

Laws 1988, c. 162, § 43, eff. Jan. 1, 1992.

### **68 O.S. 2011, § 2844. Omitted property – Entry on assessment rolls and tax rolls – Assessments – Arrearages – Taxing during current year.**

A. If any real, personal, railroad, air carrier or public service corporation property is omitted in the assessment of any prior year or years, and the property thereby escapes just

and proper taxation, at any time and as soon as such omission is discovered, the county assessor or the county board of equalization, or the State Board of Equalization in the case of public service corporation property or railroad and air carrier property, whose duty it is to assess the class of property which has been omitted, shall at any time cause such property to be entered on the assessment rolls and tax rolls for the year or years omitted, not to exceed the last fifteen (15) years as to real property and the last three (3) years as to personal property, and shall, after reasonable notice to the parties affected, in order that they be heard, assess such omitted property for said periods and cause to be extended against the same on the tax rolls for the current year all arrearage of taxes properly accruing against it, including therein interest thereon at the rate of twelve percent (12%) per annum from the time such tax should have become delinquent.

B. If any tax on property subject to taxation is prevented from being collected for any year or years by reason of any erroneous proceedings, or failure to give notice, or otherwise, the amount of such tax which such property should have paid or should have been paid thereon shall be added to the tax on such property for the current year, and if for want of sufficient time or for any cause such assessment cannot be entered, and the tax thereon extended on the tax rolls for the current year, the same shall be done the following year.

Laws 1988, HB 1750, c. 162, § 44, eff. January 1, 1992; Amended by Laws 1995, HB 1006, c. 57, § 6, emerg. eff. July 1, 1995; Amended by Laws 2005, HB 1728, c. 116, § 6, eff. November 1, 2005; Amended by Laws 2006, SB 1084, c. 272, § 19, eff. November 1, 2006.

#### **68 O.S. 2011, § 2845. Assessment of unassessed real estate.**

When any real estate has failed to be assessed for ad valorem taxes for any prior year or years, the same shall be assessed for ad valorem taxes for said prior year or years by the county assessor, and the taxes thereupon may be paid without the payment of any penalty or interest accruing prior to the date of assessment, provided that all taxes are paid within thirty (30) days after the date of such assessment and the sending of written notice thereof. If not so paid within said thirty (30) days, it shall be the duty of the county treasurer to collect the same in the manner provided by law, together with penalty at the lawful rate calculated from the date the same would have been delinquent had it been timely assessed, but in no event to an extent greater than one hundred percent (100%) of the principal amount thereof and not to exceed fifteen (15) years.

Laws 1988, c. 162, § 45, eff. Jan. 1, 1992.

#### **68 O.S. 2011, § 2846. Undervalued and underassessed property – Reassessment.**

A. Whenever real or personal property has in any year, through false representations or concealments willfully and fraudulently made by the owner or agent in listing the same for assessment, been grossly undervalued and has escaped for that year just and proper taxation, the county assessor or the State Board of Equalization, whose duty it is to assess such class of property shall, at any time within two (2) years from the date of such original undervaluation, cause such property to be entered on the assessment roll and tax books for the year or years so undervalued.

B. After reasonable notice to the party affected, in order that he may be heard, the county assessor or State Board of Equalization shall reassess such undervalued property and cause same to be extended against such property on the tax list or rolls for the current year, with all arrearage of taxes thus properly accruing against it, including interest thereon at the rate of six percent (6%) per annum from the time such tax should have become delinquent.

C. As to such property so grossly undervalued in assessment no contract shall be made with anyone by either the State Board of Equalization, or the board of county commissioners, to pay anyone a commission or in any way causing same to be reassessed; but it shall be the duty of the State Board of Equalization, with the assistance of the Attorney General and the county assessor, with the assistance of the district attorney, to make and cause such reassessment to be made.

Laws 1988, c. 162, § 46, eff. Jan. 1, 1992.

### **68 O.S. 2011, § 2847. Property of railroads, air carriers and public service corporations – Valuation and assessment.**

A. The property of all railroads, air carriers and public service corporations shall be assessed annually by the State Board of Equalization at its fair cash value estimated at the price it would bring at a fair voluntary sale.

B. Taxable values of real and personal property of all railroads, air carriers and public service corporations shall be established in accordance with the requirements of Section 8 of Article X of the Oklahoma Constitution. The State Board of Equalization shall determine the taxable value of all taxable property that the Board is required by law to assess and value, and shall determine such taxable value in accordance with the requirements of Section 8 of Article X of the Oklahoma Constitution.

C. The State Board of Equalization shall assess the property of that subclass of public service corporations known as video services providers, as defined in Section 2808 of this title, as provided:

1. Every video services provider shall file with the State Board of Equalization a certification regarding total gross receipts for the immediate preceding calendar year by April 15 and shall specify the total gross receipts derived from video programming services;

2. The State Board of Equalization shall determine the percentage of gross receipts the video services provider has derived from video programming in the immediately preceding calendar year; and

3. The percentage determined pursuant to paragraph 2 of this subsection shall be applied to the taxable fair cash value allocated to Oklahoma, and the resulting fair cash value attributable to video programming services shall be assessed using the statewide average of the assessment ratios applied to the assets of cable television companies in that tax year. Unless the taxpayer or the State Board of Equalization demonstrates otherwise, the statewide average assessment ratio applied to the personal property of a cable television company shall be assumed to be twelve percent (12%).

D. The percentage of fair cash value for real and personal property of railroads, air carriers and public service corporations required by the Oklahoma Constitution to be taxable shall be the percentage at which it was assessed on January 1, 1996, in accordance with the provisions of paragraph 3 of subsection A of Section 8 of Article X of the Oklahoma Constitution, and, subject to the requirements of federal law, shall be uniformly applied to

calculate the taxable values of public service corporation property within the state for the applicable assessment year.

Laws 1988, c. 162, § 47, eff. Jan. 1, 1992; Laws 1995, c. 57, § 7, eff. July 1, 1995; Laws 1997, c. 304, § 6, emerg. eff. May 29, 1997; Laws 2009, c. 119, §2, eff. Jan. 1, 2010.

**68 O.S. 2011, § 2848. Railroads, air carriers and public service corporations – Sworn lists or schedules.**

A. Every railroad, air carrier and public service corporation organized, existing, or doing business in this state, shall, on or before April 15 of each year, return sworn lists or schedules of its taxable property to the Oklahoma Tax Commission as provided by law, or as may be required by the Commission; and such property shall be listed with reference to the amount, kind, and value as of the first day of January of the year in which it is listed; and said property shall be subject to taxation for county, municipal, public school and other purposes to the same extent as the real and personal property of individuals.

B. The Oklahoma Tax Commission may request certain financial data be included on any statement or schedule including, but not limited to:

1. The amount of capital stock authorized, and the number of shares into which such capital stock is divided;
2. The amount of capital stock paid up;
3. The market value of such stock, or if no market value, then the actual value of the shares of stock; and
4. The total amount of bonded indebtedness.

Laws 1988, c. 162, § 48, eff. Jan. 1, 1992; Laws 1988, c. 258, § 6, emerg. eff. June 27, 1988; Laws 1995, c. 57, § 8, eff. July 1, 1995.

**68 O.S., § 2849. Repealed by Laws 1988, c. 258, § 7, emerg. eff. June 27, 1988.**

**68 O.S. 2011, § 2850. Transmission companies – Sworn lists or schedules.**

Every transmission company doing business in this state shall return sworn lists or schedules of its taxable property to the Oklahoma Tax Commission, and such lists or schedules shall show the total length of line in each county, school district or other subdivision of the state, total number of wires to each line and total number of poles per mile, the total number of instruments in each municipal subdivision, the total amount of office furniture and the total amount of tools, and material, the total amount of other property, and the location thereof.

Laws 1988, c. 162, § 50, eff. Jan. 1, 1992.

**68 O.S. Supp. 2015, § 2851. Pipeline companies – Sworn statement or schedule.**



A. Each pipeline company doing business in this state shall return to the Oklahoma Tax Commission a sworn statement or schedule as follows:

1. The right-of-way and main line, giving the entire length of main line in this and other states, showing the size of pipe and showing the proportion in each city, school district, and county, and the total in this state;
2. The total length of each lateral or branch line and the size of the pipe, together with the name of each city, school district, and county in which such lateral and branch lines are located;
3. A complete list giving location as to city, school district or county of all pumping stations, storage depots, machine shops, or other buildings together with all machinery, tools, tanks and material;
4. A statement or schedule showing the amount of its authorized capital stock and the number of shares into which the same is divided; the amount of capital stock paid up; the market value of such stock, or if it has no market value, then the actual value thereof, and the total amount of outstanding bonded indebtedness; and
5. A correct detailed statement of all other personal property, including oil in storage, and giving the location thereof.

B. Notwithstanding the provisions of Section 205 of this title, the Tax Commission shall provide the assessor for each county listed in the report, required by this section, schedules which detail descriptions and corresponding values by taxing jurisdiction of all pipeline company property listed in such reports to ensure that property is reported for, and resulting tax revenues are attributed to, the correct city, school district and county where taxable property is located.

Laws 1988, HB 1750, c. 162, § 51, eff. January 1, 1992; Amended by Laws 2015, SB 335, c. 285, § 1, eff. November 1, 2015.

### **68 O.S. 2011, § 2851.2. Task Force on Valuation of Gas Gathering System Assets.**

A. There is hereby created the "Task Force on Valuation of Gas Gathering System Assets".

B. The Task Force shall consist of six (6) members to be appointed as follows:

1. Three members shall be appointed by the Speaker of the Oklahoma House of Representatives from the membership of the House; and
2. Three members shall be appointed by the President Pro Tempore of the Oklahoma State Senate from the membership of the Senate.

C. The Speaker of the Oklahoma House of Representatives shall designate one of the Speaker's appointees as a cochair. The President Pro Tempore of the Oklahoma State Senate shall designate one of the Pro Tempore's appointees as a cochair. The Task Force shall conduct an organizational meeting not later than August 31, 2002.

D. The Task Force shall conduct a study of the valuation of gas gathering system assets for purposes of ad valorem taxation. The study shall include:

1. The valuation methods currently used for gas gathering systems;
2. The methods used to determine whether gas gathering system assets are subject to the jurisdiction of a county assessor or the State Board of Equalization for purposes of valuation and assessment;

3. Existing opinions of the courts of the State of Oklahoma governing the valuation and assessment of gas gathering system assets or such other materials, cases, opinions or determinations that may be relevant to the study; and

4. Other matters as may be pertinent to the study and recommendations of the Task Force as the Task Force deems relevant.

E. The Task Force shall not be subject to the Oklahoma Open Meeting Act<sup>1</sup> or to the Oklahoma Open Records Act.<sup>2</sup>

A. The Task Force shall be authorized to meet at such times as may be required in order to fulfill the duties imposed upon the Task Force by law. Members of the Task Force shall be reimbursed for their necessary travel expenses incurred in the performance of their duties in accordance with Section 456 of Title 74 of the Oklahoma Statutes.

B. Staff assistance for the Task Force shall be provided by the Oklahoma House of Representatives and the Oklahoma State Senate.

C. The Task Force shall complete its study not later than December 31, 2007.

Laws 2002, c. 265, § 1, emerg. eff. May 17, 2002; Laws 2003, c. 462, § 3, eff. July 1, 2003; Laws 2006, c. 272, § 20.

### **68 O.S. 2011, § 2851.3. Valuation methodology of gas gathering system assets – Local or central assessment – Changes.**

A. Effective January 1, 2003, there shall be no changes in the valuation methodology of gas gathering system assets.

B. Effective January 1, 2003, there shall be no changes in the determination of whether gas gathering system assets are locally assessed or centrally assessed and the treatment of such assets for the January 1, 2002, assessment year shall be maintained and preserved.

Laws 2002, c. 265, § 2, emerg. eff. May 17, 2002.

### **68 O.S. 2011, § 2852. Gas, light, heat and power companies – Sworn statement.**

All gas, light, heat and power companies shall annually return to the Oklahoma Tax Commission a sworn statement showing the size and total length of pipe owned by such company and the location thereof, giving the county, city and school district; a statement of franchises held by such company from any municipal corporation in this state, the length of time the same are to run, and the conditions under which they were granted; and a statement of all buildings and other permanent improvements, pumping stations, tools, material and other personal property, and the location thereof.

Laws 1988, c. 162, § 52, eff. Jan. 1, 1992.

### **68 O.S. 2011, § 2853. Electric light and power companies – Statement under oath.**

Electric light and power companies doing business in this state shall return to the Oklahoma Tax Commission a statement under oath, showing size, capacity, location and

value of each powerhouse or power plant owned by such company, the total amount of poles, wire and other equipment for the transportation or transmission of light, heat and power; the total amount of its authorized capital stock and the amount actually paid up thereon, the total amount of its outstanding bonded indebtedness; all contracts between such corporation and any municipal corporations of this state, and the amount of revenue derived therefrom; any franchises owned or held by such company, and granted by any municipal corporation of this state; and cash on hand and the location thereof.

Laws 1988, c. 162, § 53, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2854. Waterworks and power companies – Sworn return.**

Each waterworks and power company doing business in this state, shall file with the Oklahoma Tax Commission a sworn return, giving size, capacity, location and value of its pumping stations, and all other permanent improvements used in connection therewith, the total length and size of pipe and other means used for conducting and conveying water; total number of hydrants and the rental thereof; the total amount of its authorized capital stock and the amount actually paid thereon; total amount of its outstanding indebtedness; total amount of tools, material and other personal property, including cash on hand, and the location thereof.

Laws 1988, c. 162, § 54, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2855. Sleeping-car and parlor-car companies – Statement under oath –Valuation and assessment.**

Every sleeping-car company and parlor-car company engaged in business in this state shall file with the Oklahoma Tax Commission a statement under oath, showing the aggregate number of miles made by cars operated by such company over the several lines of railroad in this state during the fiscal year next preceding the date of such statement; the total number of cars owned by such company and the total value thereof and the average number of miles traveled by cars of the particular class covered by the statement in the ordinary course of business during the fiscal year, and it shall be the duty of the State Board of Equalization to ascertain the number of cars required to make the total mileage of cars of such corporation within the period of one (1) year. Said Board shall ascertain and fix a valuation upon each particular class of said cars, and the number so ascertained to be required to make the total mileage of the cars of each such corporation, within the period of one (1) year, shall be assessed to the respective corporations, and such assessment shall be included in the record of the proceedings of the Board and shall be certified by the State Auditor and Inspector to the county clerks of the several counties of the state wherein such cars are operated in the same manner as property of the other railroads, air carriers and public service corporations is certified and returned.

Laws 1988, c. 162, § 55, eff. Jan. 1, 1992; Laws 1995, c. 57, § 9, eff. July 1, 1995.

**68 O.S. 2011, § 2856. Express companies – Statement under oath – Assessment.**

A. Every express company doing business in this state shall file with the

Oklahoma Tax Commission a statement under oath, which shall include a duplicate of the report made by said company to the Interstate Commerce Commission of its assets, income, disbursements and business for the year ending on the thirty-first day of December of the preceding year.

B. Each statement shall also contain the following items, or such of them as may not be covered by the information contained in the report to the Interstate Commerce Commission, and which said item shall be reported as the same existed on the thirty-first day of December of the preceding year:

1. The total net assets of the company, as the same are carried upon the books of the company;

2. The total net assets of the company invested in or pertaining to business other than the express business, as such assets are carried upon the books of the company;

3. The total net assets of the company pertaining to or invested in its express business, as the same are carried upon the books of the company;

4. The amount of the capital stock of the company and the number of shares into which the same is divided, or if the company has no capital stock, then the number of shares or interests into which it is divided, together with the value placed upon each share, or interest, for bookkeeping purposes;

5. The market value of the share of the capital stock, or of the shares or interest of the company, which market price shall be determined by the average price at which such shares of the capital stock or shares or interest of the company shall have been sold during the year upon the New York Stock Exchange, or if such shares or interest of the company are not listed upon the New York Stock Exchange, then the average price at which the same have been sold during the year upon all other stock exchanges;

6. The total mileage, other than ocean mileage, over which the company conducts an express business; and

7. The mileage over which the company conducts an express business in this state, the mileage in each county of the state, and the mileage in each taxing district of each county of the state.

C. In assessing any express company, the State Board of Equalization may determine the value of all property of such company pertaining to or employed in its express business, and allocate to Oklahoma its proportion of the total value upon any just and reasonable basis. The total assessment for the state shall then be allocated to the various counties, and municipal subdivisions thereof, in the proportion which the mileage of the express company in such counties and subdivisions bears to the total mileage of such company in this state. Where an express company has an office or other taxable property in a county or other taxing district in which it has no operated mileage, such property shall be listed and assessed in the county and taxing district where located on January 1.

Laws 1988, c. 162, § 56, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2857. Railroad, air carrier or public service corporations – Failure or refusal to make statements or schedules – Ascertainment of value-Penalty.**

A. Should any railroad, air carrier or public service corporation doing business in this state fail or refuse to file the statements or schedules with the Oklahoma Tax

Commission within the time and manner required by law, it shall be the duty of the State Board of Equalization to ascertain from the best information obtainable the value of the property of such company. The Tax Commission may grant an extension without penalty, upon written request of the taxpayer and for a good cause, of not to exceed fifteen (15) days for the filing of the returns as required by the Ad Valorem Tax Code.<sup>1</sup>

B. There shall be assessed by the State Board of Equalization an administrative penalty for every day which a railroad, air carrier or public service corporation doing business in this state fails or refuses to file the statements or schedules with the Tax Commission within the time and manner required by law in the lessor of the amount of Two Hundred Dollars (\$200.00) per day for each county in which such entity has property subject to ad valorem tax or one percent (1%) of the assessed value. The State Board of Equalization shall be responsible for collecting this penalty and shall remit fifty percent (50%) of such penalty to the county general fund of the counties in which such entity has property subject to ad valorem tax. Fifty percent (50%) of such penalty shall be deposited in the General Revenue Fund.

C.

Laws 1988, c. 162, § 57, eff. Jan. 1, 1992; Laws 1995, c. 57, § 10, eff. July 1, 1995; Laws 1998, c. 405, § 7, eff. Jan. 1, 1999; Laws 2000, c. 314, § 26, eff. July 1, 2000.

**68 O.S. 2011, § 2858. Railroad, air carrier and public corporations – Findings as to assessment – Powers, duties and authority of Tax Commission relating to assessment – Discovery and inspection of personal property.**

A. The Oklahoma Tax Commission shall make its findings as to the assessment of all railroad, air carrier and public service corporation property; and such findings shall, on or before the third Monday of June of each year, be presented to the State Board of Equalization as recommendations for its final action under Section 21 of Article X of the Oklahoma Constitution. A copy of the Oklahoma Tax Commission's letter of transmittal of its findings shall, at such time, be furnished each member of said Board.

B. All duties, powers and authority of all officers and agencies of the state, relating to the assessment of railroad, air carrier and public service corporation property, which have been conferred upon them and vested in them, by law, are hereby transferred to, conferred upon and vested in, the Oklahoma Tax Commission; excepting only the duties, powers and authority of the State Board of Equalization, as fixed and defined by Section 21 of Article X of the Oklahoma Constitution.

C. In the performance of its duties, as prescribed by this section, the Oklahoma Tax Commission, or any duly authorized representative thereof, shall have the power to administer oaths, to conduct hearings and to compel the attendance of witnesses and the production of the books, records and papers of any person, firm, association, or corporation, and to enter any business or commercial premises and inspect the property of the taxpayer.

D. Prior to entering the business or commercial premises of any taxpayer for purposes of discovering personal property, the Oklahoma Tax Commission shall request permission to enter the business or commercial premises and shall state the reason for the inspection. If access to the business or commercial premises is denied, the Oklahoma Tax Commission shall be required to obtain a search warrant in order to conduct an inspection of the interior of the business or commercial premises. A search warrant may be obtained upon a showing of probable cause that personal property located within particularly

described business or commercial premises is subject to ad valorem taxation, but not listed or assessed for ad valorem taxation as required by law.

Laws 1988, c. 162, § 58, eff. Jan. 1, 1992; Laws 1989, c. 152, § 6, eff. Jan. 1, 1992; Laws 1995, c. 57, § 11, eff. July 1, 1995.

**68 O.S. 2011, § 2859. Railroads, air carriers and public service corporations – Returns not conclusive as to value or amount of property – Duties, power and authority of State Board of Equalization.**

A. The returns of railroads, air carriers and public service corporations shall not be conclusive as to the value or amount of any property. The State Board of Equalization shall have the authority and it shall be its duty to raise or lower the returned value:

1. Of any personal property, to conform to the fair cash value thereof, estimated at the price it would bring at a fair voluntary sale; or

2. Of any real property at not to exceed its fair cash value for the highest and best use for which such property is actually used or classified for use.

B. It shall be the duty of the State Board of Equalization, with the assistance of the Oklahoma Tax Commission, to do all things necessary to enable it to assess and value all taxable property of railroads, air carriers and public service corporations, discover omitted property, and determine the taxable status of any property which is claimed to be exempt from ad valorem taxation for any reason.

C. In the performance of its duties, as prescribed by this section, the State Board of Equalization, or any duly authorized representative thereof, shall have the power to administer oaths, to conduct hearings, and to compel the attendance of witnesses and the production of the books, records and papers of any person, firm, association, or corporation; and to enter any business or commercial premises and inspect the property of the taxpayer.

D. Prior to entering the business or commercial premises of any taxpayer for purposes of discovering personal property, the State Board of Equalization shall request permission to enter the business or commercial premises and shall state the reason for the inspection. If access to the business or commercial premises is denied, the State Board of Equalization shall be required to obtain a search warrant in order to conduct an inspection of the interior of the business or commercial premises. A search warrant may be obtained upon a showing of probable cause that personal property located within particularly described business or commercial premises is subject to ad valorem taxation, but not listed or assessed for ad valorem taxation as required by law.

Laws 1988, c. 162, § 59, eff. Jan. 1, 1992; Laws 1989, c. 152, § 7, eff. Jan. 1, 1992; Laws 1995, c. 57, § 12, eff. July 1, 1995.

**68 O.S. 2011, § 2860. Railroads, air carriers and public service corporations – Certification of assessed valuations.**

A. The State Board of Equalization, after having assessed all property of railroads, air carriers and public service corporations in this state according to the provisions of the Ad Valorem Tax Code, shall cause the assessed valuations to be certified by the State Auditor and Inspector to the county assessors of each county in which any portion of the

property of any such railroad, air carrier or public service corporation may be located. Such certificates of assessment shall show the various portions of the property of such corporations located and taxable in each county, and in every city, town, school district or other municipal subdivision thereof, and shall include a full statement of all property of such corporations located in each of the said several subdivisions, together with the assessed value thereof. Said valuations shall be certified by the State Auditor and Inspector to the assessors of the several counties wherein such property is located on or before July 31 of each year.

B. The county assessor shall enter on his assessment roll in its appropriate place the assessed valuation of each railroad, air carrier and public service corporation, and at the proper time, place such assessment on the proper tax roll of his county, subject to the levies as provided by law.

Laws 1988, c. 162, § 60, eff. Jan. 1, 1992; Laws 1995, c. 57, § 13, eff. July 1, 1995; Laws 2001, c. 358, § 20, eff. July 1, 2001.

**68 O.S. 2011, § 2861. County boards of equalization – Creation – Membership – Appointment – Term – Qualifications – Secretary and clerk – Conflicts and disputes – Unlawful acts – Penalties.**

A. A county board of equalization is hereby created for each county in the state. Said board shall consist of three (3) members.

B. Members of the county board of equalization shall be appointed as follows:

1. One member shall be appointed by the Oklahoma Tax Commission;
2. One member shall be appointed by the board of county commissioners; and
3. One member shall be appointed by the district judge or a majority of the district judges in all judicial districts where more than one district judge is elected.

C. The tenure of office of each county board of equalization member shall be coterminous with that of the first county commissioner district and the third county commissioner district.

D. The qualifications of the members of the county board of equalization shall be as follows:

1. The member must be a qualified elector and resident of the county;
2. The member may not hold an elected office of the state, county, school district or municipal subdivision;
3. The member may not file for any elected office of the state, county, school district or municipal subdivision without first resigning from the county board of equalization; and
4. Not more than one member shall live in any one county commissioner's district; provided, any member serving on the effective date of this act<sup>1</sup> may continue to serve until completion of the member's tenure of office pursuant to the provisions of subsection C of this section notwithstanding the provisions of this paragraph.

E. The county clerk shall serve as secretary and clerk of said board without additional compensation.

F. If there is a conflict or dispute as to the membership, the eligibility of any appointee for membership, the priority of an appointment or appointments, one as opposed to another, or the right of any appointee to serve in any county commissioner's district, then,

such conflict or dispute shall be resolved by a determination and order of the Oklahoma Tax Commission.

G. It shall be unlawful for any member of the county board of equalization to sell or contract to sell, or to lease or contract to lease, or to represent any person, firm, corporation or association in the sale or the lease of any machinery, supplies, equipment, material, or other goods, wares, or merchandise to any county or city or town of the county. It shall also be unlawful for any member of the county board of equalization to serve as employee, official, or attorney for any county or city, or town of the county, or for any such member to represent any taxpayer before the board in any manner, or to use the position as a board member to further the member's own interests. It shall also be unlawful for any taxpayer or interested party to employ any member of the county board of equalization in any matter coming before the board.

H. Any person violating any of the provisions of this section shall be deemed guilty of a felony, and upon conviction thereof shall be punished by a fine of not less than Two Hundred Dollars (\$200.00) and not more than One Thousand Dollars (\$1,000.00) or by imprisonment in the State Penitentiary for not less than six (6) months or more than two (2) years, or by both such fine and imprisonment.

I. Any action taken by a county excise board after August 24, 1989, and before May 30, 1990, are hereby declared to be official actions of a duly constituted county excise board.

Laws 1988, c. 162, § 61, eff. Jan. 1, 1992; Laws 1989, c. 321, § 12; Laws 1990, c. 322, § 1, emerg. eff. May 30, 1990; Laws 1995, c. 117, § 1, eff. July 1, 1995; Laws 1997, c. 133, § 565, eff. Jan. 1, 1999; Laws 1999, 1<sup>st</sup> Ex. Sess., c. 5, § 410, eff. July 1, 1999.

### **68 O.S. 2011, § 2862. County board of equalization members – Oath – Training course – Compensation.**

A. The members of the county board of equalization for each county in the state, before entering upon their duties, shall subscribe to the oath required of other county officers.

B. Each member of the county board of equalization shall be required to attend and successfully complete a course for purposes of instructing the members about the duties imposed on the board by law. The course shall be developed by the Oklahoma State University Center for Local Government Technology and shall include subjects similar to those prescribed by law for certification of county assessors and their deputies. Failure of a county board of equalization member to successfully complete such course within eighteen (18) months of the date as of which the member was appointed shall result in forfeiture of the office and the vacancy shall be filled in the manner provided by law. In addition to the initial training requirement, each member of the county board of equalization shall attend and successfully complete the same or a similar course of instruction developed by the Oklahoma State University Center for Local Government Technology within eighteen (18) months of any subsequent term to which the member is appointed. Failure of a county board of equalization member to complete such course of instruction shall result in forfeiture of office and the vacancy shall be filled in the manner provided by law.

C. The members of county boards of equalization in all counties having an assessed valuation of Two Billion Dollars (\$2,000,000,000.00) or more shall receive as compensation



an amount not to exceed Seventy-five Dollars (\$75.00) per day. The members of county boards of equalization in all other counties may receive as compensation an amount not to exceed Fifty Dollars (\$50.00) per day, such amount to be established by the boards.

D. In addition to the amounts specified in subsection C of this section, members of county boards of equalization shall be reimbursed for each mile of travel to and from their residences to the place of meeting of the board for each session attended at the rate provided for other county officers. The members shall also be reimbursed for each mile of necessary travel in the performance of their official duties at the same rate.

E. The total number of days in each year for which the members of a county board of equalization may be paid shall be as follows:

1. In counties having an assessed valuation of Forty Million Dollars (\$40,000,000.00) or less, not to exceed forty (40) days;
2. In counties having an assessed valuation of more than Forty Million Dollars (\$40,000,000.00) and not more than Eighty Million Dollars (\$80,000,000.00), not to exceed forty-five (45) days; and
3. In counties having an assessed valuation of more than Eighty Million Dollars (\$80,000,000.00), not to exceed ninety (90) days.

Laws 1988, HB 1750, c. 162, § 62, eff. January 1, 1991; Amended by Laws 1997, HB 2071, c. 304, § 7, emerg. eff. May 29, 1997; Amended by Laws 1999, SB 467, c. 134, § 3, emerg. eff. April 28, 1999; Amended by Laws 2000, SB 814, c. 64, § 1, emerg. eff. July 1, 2000; Amended by Laws 2007, HB 1412, c. 172, § 1, eff. November 1, 2007; Amended by Laws 2016, HB 2526, c. 51, § 1, eff. November 1, 2016.

**68 O.S. Supp. 2013, § 2863. County board of equalization – Sessions – Purpose – Special sessions – Duties and authority – Hearing officers.**

A. The county boards of equalization shall hold sessions commencing on April 1, or the first working day thereafter, and ending not later than May 31, for the purpose of correcting and adjusting the assessment rolls in their respective counties to conform to the fair cash value of the property assessed, as defined by law. However, in counties having an assessed valuation in excess of One Billion Dollars (\$1,000,000,000.00), sessions shall commence on the fourth Monday in January and end not later than May 31. If the number of appeals pending would in the estimation of the board make it impracticable for the county board of equalization to complete hearing and adjudication of such appeals on or before May 31, a special session may be called, for such time as is necessary to complete consideration of the appeals, subject to the approval of the county budget board, between June 1 and no later than July 31. Such approval of the county budget board must be requested no later than May 15. The county board of equalization may meet in special session between March 1 and March 31 for the purpose of considering appeals pending on or before the date of notice of such special session, if the number of appeals pending would in the estimation of the board make it impracticable for the county board of equalization to complete hearing and adjudication of such appeals on or before May 31. At any such special session called between March 1 and March 31, the board shall conduct no other business than the hearing or adjudication of such appeals pending pursuant to the provisions of Section 2801 et seq. of this title. Except for special sessions, the meetings of each board shall be called by the chair or, in the event of the refusal or inability of the chair, by a majority

membership of the board. The secretary of the board of equalization shall fix the dates of the extended special session hearings provided for in this section.

B. It shall be the duty of the boards and they shall have the authority to:

1. Raise or lower appraisals to conform to the fair cash value of the property, as defined by law in response to an appeal filed as prescribed by law;
2. Add omitted property;
3. Cancel assessments of property not taxable; and
4. Hear all grievances and appeals filed with the board secretary as outlined in Section 2877 of this title.

C. It shall be the duty of each county board of equalization to cooperate with and assist the county assessor in performing the duties imposed upon the assessor by the provisions of Section 2840 of this title, to the end that the records required by the provisions of such section shall be fully and accurately prepared and maintained and shall reflect the assessed valuations of the real property of the county. After such records have been prepared and the assessed valuations adjusted in accordance with the provisions of this section, the county board of equalization shall not raise or lower the assessed valuation of any parcel or tract of real estate without hearing competent evidence justifying such change or until at least one member of the board or a person designated by the board has made a personal inspection of such property and submitted a written report to the board. In no event shall any such change be made by the county board of equalization if such change would be inconsistent with the equalized value of other similar property in the county.

D. In counties with a net assessed valuation in excess of Five Hundred Million Dollars (\$500,000,000.00), the county board of equalization may, subject to the approval of the county budget board, appoint sufficient hearing officers to assist in the hearing of appeals filed before the county board of equalization. Such hearing officers shall be knowledgeable in the field of mass appraisal, real estate or related experience. Hearing officers shall receive the same compensation as county board of equalization members. The secretary of the county budget board shall appoint such personnel necessary to assist the hearing officers in the performance of their duties.

Such hearing officers shall review appeals assigned to them by the board of equalization, hold hearings, receive testimony from the taxpayer and county assessor and submit a written recommendation to the county board of equalization as to the fair market value of the protested property. Upon submission of the hearing officer's written recommendation, the county board of equalization shall take final action on the appeal by either adopting, amending or rejecting the final report. The county board of equalization may also re-hear the appeal itself, request additional testimony from the taxpayer or county assessor or request additional review by a hearing officer.

All proceedings before any hearing officer shall be subject to the provisions of the Oklahoma Open Records Act<sup>1</sup> and the Oklahoma Open Meeting Act.<sup>2</sup>

Laws 1988, c. 162, § 63, eff. Jan. 1, 1992; Laws 1989, c. 321, § 13; Laws 1991, c. 158, § 1, emerg. eff. May 7, 1991; Laws 1997, c. 304, § 8, emerg. eff. May 29, 1997; Laws 2013, c. 158, § 2, eff. Nov. 1, 2013.

<sup>1</sup>Title 51, § 24A.1 et seq.

<sup>2</sup>Title 25, § 301 et seq.

**68 O.S. 2011, § 2864. State Board of Equalization – Membership – Sessions – Officers – Quorum – Powers, duties and authority – Fees.**

A. The Governor, State Auditor and Inspector, State Treasurer, Lieutenant Governor, Attorney General, Superintendent of Public Instruction and President of the Board of Agriculture shall constitute the State Board of Equalization, and the Board must hold a session at the Capitol of the state, commencing at 10:00 a.m. on December 1, or the first working day thereafter of each year for the purpose of equalizing the taxable property values of the several counties for the next following assessment year. The State Auditor and Inspector shall notify all other members of the Board of the time and place of the annual session as herein required. The Governor shall serve as chair and the State Auditor and Inspector shall serve as secretary of the Board, and a vice-chair shall be elected from the other members. In case of the absence or failure of the chair and secretary, or either of them, to so act on the statutory meeting date, any four or more members thereof shall proceed on such date to conduct the Board's session and carry on its work as herein required. Any official action by the Board shall require approval by a majority of all members of the Board.

B. It shall be the duty of the Board to examine the various county assessments and to equalize, correct and adjust the same as between and within the counties by determining the ratio of the aggregate assessed value of the property or any class thereof, in any or all of them, to the fair cash value thereof as herein defined, and to order and direct the assessment rolls of any county in this state to be so corrected as to adjust and equalize the valuation of the real and personal property among the several counties during the next succeeding assessment year. The Board is hereby authorized to appoint a committee of its members or designate a third party to assist the Board in the resolution of any dispute between a county assessor and the Oklahoma Tax Commission. Any recommendation or proposed means of resolving the dispute developed by such committee or third party shall be submitted to the Board for final action.

C. In determining the assessment ratio for all air carrier property and all railroad property, the Board shall be subject to the provisions of paragraph 3 of subsection A of Section 8 of Article X of the Oklahoma Constitution.

D. In order to equalize, correct and adjust the various county assessments within the counties as required by this section, the Board shall analyze the relationship between the assessed value and the fair cash value for each use category of real property and separately analyze the relationship between the assessed value and the fair cash value for the agricultural use category, the residential use category and the commercial/industrial use category. The Board shall order any increase or decrease determined by the Board to be necessary for equalization of property values within the county, including, but not limited to, the authority to require an assessment ratio for a use category bearing a specific relationship to the percentage used to determine taxable value of real property in the county for the applicable assessment year pursuant to the provisions of Section 8 of Article X of the Oklahoma Constitution.

E. The Board shall equalize, correct and adjust the various county assessments as between the counties as required by this section by ordering any increase or decrease required as prescribed by this subsection. The Board shall order any increase or decrease required to comply with the assessment ratio in effect for the applicable assessment year pursuant to the provisions of Section 8 of Article X of the Oklahoma Constitution.

F. The Board shall set a fee or schedule of fees to be used by county assessors for the search, production and copying in electronic and/or digital format of property data,

administration files, sketches and pictures for the real property maintained within the county assessors' computer systems for commercial purposes. Such fee or schedule of fees shall be uniform across the state to the extent possible with variances between the counties permitted to allow for the ability of various counties to produce data based on available technology, personnel and budget resources. The fee or schedule of fees shall not apply or be charged to individual property owners obtaining information on the owner's property for the owner's use. After establishing the fee or schedule of fees each year at its December 1 meeting, the Board shall review the fee or schedule of fees and make adjustments necessary to ensure uniform application to the extent possible across all counties and to take into account technological changes that may occur over time. The Board may direct that a county assessor's compliance with the fee or schedule of fees be considered when the county assessment examination is performed pursuant to the requirements of this section. Fees collected pursuant to this subsection shall be deposited in the applicable county assessor revolving fund, as provided in Section 2829.1 of this title, and the expenditure of such funds shall be subject to the provisions of such section. The fee or schedule of fees applicable to a county assessor shall be posted within its principal office and with the county clerk. The Board shall only establish fees or a fee schedule wherein the custodian shall charge reasonable costs for the retrieval of an existing record, regardless of format. Reasonable costs shall not exceed the actual cost of duplication of the record. As used in this section, "actual cost of duplication" means the cost of materials and supplies used to duplicate or reproduce the record. Costs for labor may only be charged when the request requires the custodian to compile data, extract data or redact information in order to create a new document to comply with a public record request. Records not readily available at the time of request shall be provided by the custodian of records within a reasonable time after receipt of the request. A reasonable time shall be presumed to be three (3) working days or less. The period may be extended by the custodian if extenuating circumstances exist. The period of extension shall not exceed seven (7) working days, unless:

1. The period of extension is agreed to by both parties;
2. The request is voluminous; or
3. Fulfilling the request would impair the custodian's ability to discharge its

duties.

The custodian shall notify the person requesting the records within seven (7) working days of the reason why the request cannot be fulfilled within the time period requested by the requestor and when the custodian will provide the records.

Laws 1988, c. 162, § 64, eff. Jan. 1, 1992; Laws 1990, c. 212, § 2, eff. Jan. 1, 1992; Laws 1997, c. 304, § 9, emerg. eff. May 29, 1997; Laws 1998, c. 318, § 1, eff. Nov. 1, 1998; Laws 2011, c. 363, § 1, eff. Nov. 1, 2011.

## **68 O.S. 2011, § 2865. Oklahoma Tax Commission – Adjustment and equalization of valuation of real and personal property – Findings – Powers, duties and authority.**

A. The Oklahoma Tax Commission shall render its findings as to the adjustment and equalization of the valuation of real and personal property of the several counties of the state by reporting to the State Board of Equalization the ratio derived from comparing the assessed value of the real property of each county to the full or fair cash value of the real

property of such county; and such findings shall, on or before December 1 of each calendar year, be presented to the State Board of Equalization as recommendations for its final action under Section 21 of Article X of the Oklahoma Constitution.

B. All duties, powers and authority relating to the adjustment and equalization of the valuation of real and personal property of the several counties of the state, shall be vested in the Oklahoma Tax Commission, excepting only the duties, powers and authority of the State Board of Equalization, as fixed and defined by Section 21 of Article X of the Oklahoma Constitution.

C. In the assessment of all property which it is their duty to assess for taxation, all county officers shall continue to perform all the duties required of them, and to exercise all the powers and authority vested in them, by law.

D. In the performance of its duties, as herein defined, the Oklahoma Tax Commission, or any duly authorized representative thereof, shall have the power to administer oaths, to conduct hearings, and to compel the attendance of witnesses and the production of the books, records and papers of any person, firm, association or corporation, or of any county; and to enter any business or commercial premises and inspect the property of the taxpayer.

E. Prior to entering the business or commercial premises of any taxpayer for purposes of discovering personal property, the Oklahoma Tax Commission shall request permission to enter the business or commercial premises and shall state the reason for the inspection. If access to the business or commercial premises is denied, the Oklahoma Tax Commission shall be required to obtain a search warrant in order to conduct an inspection of the interior of the business or commercial premises. A search warrant may be obtained upon a showing of probable cause that personal property located within particularly described business or commercial premises is subject to ad valorem taxation, but not listed or assessed for ad valorem taxation as required by law.

Laws 1988, c. 162, § 65, eff. Jan. 1, 1992; Laws 1989, c. 152, § 8, eff. Jan. 1, 1992.

### **68 O.S. 2011, § 2866. Oklahoma Tax Commission – Equalization ratio study.**

A. For purposes of reporting to the State Board of Equalization the ratio derived from comparing the assessed value of the real property of each county to the full or fair cash value of such real property, the Oklahoma Tax Commission shall conduct and publish an equalization ratio study for each county annually in accordance with the requirements of this section.

B. The equalization ratio study shall be conducted in a manner that ensures:

1. The ratio of assessed value to the fair cash value of properties in a sample extracted from a county is expressed as a median of the ratios determined for all properties included in the sample;

2. Sample data gathered for purposes of establishing the fair cash value of properties within the sample relates to the applicable assessment date of the study in a manner that produces reliable ratio study results;

3. Sample sizes of sufficient numbers to produce an estimated ratio for a use category within a county or a ratio for an entire county at a ratio that accurately estimates the true, but unknown, assessment level;

4. Appraisals selected for inclusion in the ratio study are representative of the

use category or stratum of properties included in the sample;

5. Sales files containing adequate information are developed and maintained for purposes of appraisals; and

6. Uniformity of assessments within a use category or stratum for a county do not exceed a coefficient of dispersion value of twenty percent (20%).

C. The Oklahoma Tax Commission shall provide for a computer system that permits the equalization ratio study to be conducted pursuant to the requirements of this section. Such computer system shall be designed to permit monitoring and analysis of assessment performance in the several counties and to detect noncompliance with legal standards for valuation of taxable property in order to fulfill the duties imposed by Section 2830 of this title. The provisions of this subsection shall not be construed to authorize the Oklahoma Tax Commission to install a mainframe computer capable of remote monitoring of or making inputs into computers in the offices of the various county assessors.

Laws 1988, c. 162, § 66, eff. Jan. 1, 1992; Laws 1989, c. 321, § 14, operative Jan. 1, 1992.

### **68 O.S. 2011, § 2867. Abstract of assessments.**

A. As soon as practicable after the assessment rolls are corrected and adjusted by the county board of equalization through the first Monday in June, the county assessor shall make out an abstract thereof, containing the total amount of property listed under the various classifications appearing on the blank forms for the listing and assessment of property, and the total value of each class, and it shall be the mandatory duty of the county assessor under the penalties as outlined pursuant to Section 2943 of this title, to transmit this abstract to the Oklahoma Tax Commission not later than June 15 of each year or the first working day thereafter, unless delayed by court action or other causes beyond his control.

B. It is hereby specifically provided that where any county assessor fails to comply with the provisions of this section by the time herein required, the Oklahoma Tax Commission shall immediately notify the chairman of the board of county commissioners and the county clerk of such county and neither such county assessor nor any of his deputies or employees shall be paid any remuneration, compensation or salary for the month of June and each succeeding month thereafter until such abstract is transmitted to the Oklahoma Tax Commission. This penalty provision shall be cumulative to the penalty provisions and requirements of Section 2943 of this title.

C. It shall be the duty of the Oklahoma Tax Commission to furnish the necessary forms for such abstract, which forms shall be subject to approval by the State Auditor and Inspector.

D. Within ten (10) days after the county assessor of each county receives from the State Board of Equalization the certificates of assessment of all railroads, air carriers and public service corporations, and the equalized value of real and personal property of such county, it shall be the duty of the county assessor to prepare and file with the county excise board an abstract of the assessed valuations of the county and each municipal subdivision thereof as shown by his records through that date; and said abstract shall show separately the valuations of all personal property, real property, railroad and air carrier property and public service corporation property, in each municipality, and shall be properly totaled and balanced.

Laws 1988, c. 162, § 67, eff. Jan. 1, 1992; Laws 1995, c. 57, § 14, eff. July 1, 1995.

**68 O.S. Supp. 2015 § 2868. Tax rolls – Preparation – Contents.**

A. As soon as practicable, and not later than October 1, the county assessor shall prepare tax rolls containing all adjustments by either the equalization board or the excise board which have been completed and provided to the assessor, and containing:

1. A list or lists in alphabetical order of all the persons and bodies corporate in whose name any personal or public service property has been assessed, with the assessed valuation thereof distinguished by separate amounts if located in more than one school district and by the number of each school district, each in a separate column opposite the name, and the total amount of the tax as to each school district location extended in another column. In city and town districts, distinction shall be made as to urban and rural locations;

2. A list or lists of all taxable lands in the county or school districts of the county, not including city or town lots, nor unplatted tracts of land inside a city or town, in numerical order, commencing with the lowest numbered section and the different subdivisions and fractional parts thereof in the lowest numbered township in the lowest numbered range in the county, and ending with the highest numbered section, township and range, with the number of the school district located in and the name of the owner in each instance, the assessed valuation of each tract, and the total amount of taxes extended in separate columns opposite each tract in the same manner as provided in the alphabetical list or lists of names; except where homestead exemptions are involved, then by distinctive valuations and amounts of tax as hereinafter provided; and

3. A list of the city or town lots in each city or town and the unplatted tracts in each city or town in the county, commencing with the lowest numbered section in the lowest numbered township in the lowest numbered range in the county and the different subdivisions and fractional parts thereof and ending with the highest numbered section, township and range, and the number of acres in each tract with the name of the owner in each instance, and the valuation and total tax extended in separate columns in the same manner as hereinbefore provided in respect to personal property and lands, except homesteads which shall be distinguished as provided for lands. Each lot shall be separately listed, except as hereinafter provided, and the valuation and tax separately extended thereon. Where one building or one set of improvements is situated on two or more lots or parts of lots so as to preclude distinction as to the value of improvements as to each such lot or parts of lots, such lots or parts of lots shall be listed together with one valuation, and the tax extended in one amount. Unless the owner otherwise elects, vacant lots valued and equalized at Ten Dollars (\$10.00) or less per lot and belonging to the same owner may, if adjacent and lying within the same city or town block, be so listed with one valuation and the tax extended in one amount; and in either or any event where more than one lot or part of lot is listed under one valuation, the tax rolls shall disclose whether the same be vacant or improved. All additions to cities and towns shall be arranged in the tax rolls in alphabetical order immediately following the original townsite.

B. In applying the tax rate to determine the amount of tax due, the county assessor shall compute same to the nearest dollar, that is, any fraction of a dollar in the amount of fifty cents (\$0.50) or less shall be disregarded, and any fraction of a dollar in the amount of fifty-one cents (\$0.51) or more shall be shown as a full dollar. The total amount of the tax

due and extended on the tax rolls, as required by this section, shall be determined and shown accordingly. Provided, however, in all cases where, under the tax rate, the tax is computed to be less than One Dollar (\$1.00), then the tax due shall be shown as One Dollar (\$1.00). Once the total amount of taxes due is calculated and extended onto the tax rolls, the amount of taxes due or value upon which the tax was assessed cannot be increased by a final judgment in any tax appeal filed pursuant to Section 2880.1 or Section 2881 of this title. The limitation on taxes due in the preceding sentence shall not apply in cases of omitted property.

C. Each property, whether lands or lots, lawfully exempted from taxation in whole or in part by reason of a homestead interest, shall be distinguished upon the tax rolls by the word "homestead" or an appropriate symbol, and opposite each of such properties shall be entered in separate columns the total assessed valuation, the value of the exemption allowed and approved and the assessed valuation after the amount of exemption allowed has been deducted. In extending the tax the county assessor shall, as to each such property, consolidate all levies to which the homestead exemption is subject, compute the tax thereon and enter the same in one column in one amount, and all the levies to which the valuation in excess of the homestead exemption is subject, compute the tax thereon and enter the same in another column in one amount.

D. All real property which is exempt from taxation shall be listed in the tax rolls, with the name of the owner, in all respects as if the same were taxable but with the reason for the exemption noted thereon across the columns where otherwise the tax would have been entered.

E. The county treasurer shall transfer to the tax rolls for the current year, in a separate column, all delinquent taxes remaining unpaid for the previous years, distinguishing the same as to each lot and tract of land by the year and amount of tax, exclusive of penalty, as to all real properties; and when giving a statement of taxes on any property, said statement shall include all taxes due and shall designate the sum due for the current year, and the sum past due and delinquent. Said transfer to the current rolls of unpaid real property tax of previous years is hereby declared to be mandatory; and the county treasurer shall be allowed not to exceed fifteen (15) days after the delivery to him of said current rolls within which to make such transfer, before he shall be required to open the same for the reception and collection of taxes and to begin the thirty-day nonpenalty-taxpaying period before delinquency.

F. The tax rolls shall be made up as required by and in the form prescribed by the State Auditor and Inspector and shall contain such other information as may be required by the State Auditor and Inspector.

Laws 1988, HB 1570, c. 162, § 68, eff. January 1, 1992; Amended by Laws 1992, SB 866, c. 360, § 2, emerg. eff. July 1, 1992; Amended by Laws 2015, HB 1963, c. 263, § 2, emerg. eff. May 6, 2015.

**68 O.S. 2011, § 2869. Extension of tax levies on tax rolls – Delivery of tax rolls to county treasurer – Filing abstract of tax rolls – Correction of levy or tax rolls – Assessor's warrant – Receipt and acceptance of tax rolls – Collection of taxes.**

A. It shall be the duty of the county assessor to proceed to extend the tax levies



on his tax rolls immediately upon receipt of the certification of such levies from the county excise board, without regard to any protest that may be filed against any levy.

B. It shall further be the duty of the county assessor to deliver the tax rolls to the county treasurer when the same shall have been completed, and at the same time to file a true and correct abstract of such tax rolls with the county clerk, which abstract shall be made on forms prescribed by and in the manner required by the State Auditor and Inspector. The county clerk shall charge the county treasurer with the amount contained in said abstract.

C. If there is any correction or change in the levy of any municipality, after such levy has been certified by the county excise board to the county assessor, regardless of whether such change is made by order of the county excise board or by a court of competent jurisdiction, it shall be the duty of the county assessor to deliver the tax rolls to the county treasurer, without regard to such change; and it shall be the duty of the county treasurer, with the assistance of the county assessor, to make the necessary corrections on the tax rolls after the same shall have been delivered to the county treasurer.

D. The county assessor shall, notwithstanding the filing of any protest against the levies or budgets or the pendency of any procedure with reference to the correctness of the assessment of any property or as to the legality of any levy, complete the tax rolls and abstract thereof, and deliver the same to the county treasurer and county clerk, respectively, on or before the first day of October of each year.

E. The county assessor shall attach to the tax rolls his warrant, under his own hand, requiring the county treasurer to collect the taxes in accordance with said tax rolls, and such warrant and tax rolls shall be full and sufficient authority for the collection by the county treasurer of all taxes therein contained. No informality in the foregoing requirement shall render illegal any proceeding for the collection of taxes.

F. The county treasurer shall accept the tax rolls and give his receipt therefor; and upon the date fixed when taxes shall become due and payable to the county treasurer shall proceed to collect the taxes as provided by law.

Laws 1988, c. 162, § 69, eff. Jan. 1, 1992.

### **68 O.S. 2011, § 2870. Destruction or loss of tax lists, rolls or abstracts.**

A. In case of the destruction or loss of tax lists, rolls or abstracts, or any portion thereof, of any county of this state, after the assessments have been adjusted by the county board of equalization according to law, and before the taxes have become delinquent according to law, it shall be the duty of the county assessor with the approval of the board of county commissioners of the county in which said loss or destruction shall occur, within ninety (90) days after such loss or destruction, to appoint special deputy assessors, whose duty it shall be to assist the county assessor in reassessing all taxable property of said county, or such portion thereof, the tax records of which have been lost or destroyed as aforesaid, in the manner and form provided by law. Before entering upon the duties of such appointment, such special deputy assessors shall qualify before the county assessor as provided by law for the qualification of deputy assessors, and such special deputy assessors shall receive the same compensation for their services, as other personnel in such assessor's office for each day actually employed. The original assessment, the record of which is lost, shall, in the new assessment, be followed and adopted as far as practicable.

B. The county assessor shall, within ten (10) days after the appointment of the

special deputies, proceed to make out and deliver to the county board of equalization the assessment rolls of the county as provided by law. The county board of equalization shall meet within ten (10) days after the delivery of the assessment rolls to it, which assessment rolls and lists shall be received by said board and corrected so as to correspond, as nearly as may be, to the original rolls and lists lost or destroyed.

C. The county assessor shall, within thirty (30) days after the date of the meeting of the county board of equalization required by this section, make out and file with the treasurer of said county, an abstract of the special assessment herein provided. Such assessment, and the assessment lists, assessment rolls, tax rolls and abstracts, when so made and filed shall, in all respects, be of the same force and effect as if made at the regular assessment, and shall have the same effect and value as evidence, as the lists, assessment rolls, tax rolls, and abstracts lost or destroyed; and the rates of taxation shall in no case be changed or varied from those theretofore fixed for the year covered by such restored records. In such cases no penalty shall attach for nonpayment of taxes until at least ninety (90) days after the said abstract is filed with the county treasurer.

D. In all cases contemplated in, and covered by this section, the Oklahoma Tax Commission shall provide for the use of said county assessor and special deputy assessors, upon the requisition or request of the board of county commissioners of the county, all necessary notices, blank forms, lists and instructions and forward the same to the county assessor of said county.

E. In all cases where duplicates or copies of the assessment rolls and tax rolls for the year involved can be reproduced from the land list or other available records, if the said county assessor and the board of county commissioners shall determine that said reproduced roll is correct, and upon the verification of the same by the persons who made such assessment, or other person competent to make such verification, such reproduced assessment roll shall be accepted in lieu of the special assessment herein required.

F. Upon the receipt by the county treasurer of the county assessor's abstract of the tax roll, all persons who have theretofore paid the whole or any part of the tax chargeable against them for the year involved may, within sixty (60) days, present their receipts to the county treasurer who shall credit them upon the proper record with the amount of taxes so paid.

G. For the purpose of performing the extraordinary duties provided by this section, the county assessor and county treasurer shall be empowered, with the consent and under the direction of the board of county commissioners, to employ such additional deputies as may be necessary to enable them to perform the duties required by this section within the period herein limited.

Laws 1988, c. 162, § 70, eff. Jan. 1, 1992.

**68 O.S. Supp. 2014, § 2871. Correction or alteration of tax rolls – Board of tax rolls corrections created.**

A. After delivery of the tax rolls to the county treasurer of any county, no correction or alteration as to any item contained therein as of such date of delivery shall ever be made, except by the county treasurer and on authority of a proper certificate authorized by law or pursuant to order or decree of court in determination of a tax appeal or other proper case.

B. A board of tax roll corrections is hereby created and shall consist of the chair

of the board of county commissioners as chair or, in the chair's absence, the vice-chair of the board of county commissioners or their statutory designee, the chair of the county equalization board or, in the chair's absence, the vice-chair of the county equalization board as vice-chair, the county clerk as nonvoting member and secretary, and the county assessor, a majority of whom shall constitute a quorum. The board is hereby authorized to hear and determine allegations of error, mistake or difference as to any item or items so contained in the tax rolls, in any instances hereinafter enumerated, on application of any person or persons whose interest may in any manner be affected thereby, or by his or her agent or attorney, verified by affidavit and showing that the complainant was not at fault through failure to fulfill any duty enjoined upon him or her by law, or upon discovery by the county treasurer or assessor before the tax has been paid and disclosure by statement of fact in writing signed by the treasurer or assessor and verified by the assessor or treasurer as the case may be. Such right shall not be available to anyone attempting to acquire, or who has acquired, the lien of the county for such tax, whether by purchase, assignment, deed or otherwise. In counties with two county boards of equalization, the chair of each such board shall serve, in alternating years, as the vice-chair of the board of tax roll corrections. When a complaint is pending before the board of tax roll corrections, such taxes as may be owed by the protesting taxpayer shall not become due until thirty (30) days after the decision of the board of tax roll corrections. When a complaint is filed on a tax account which has been delinquent for more than one (1) year, and upon showing that the tax is delinquent, the complaint shall be dismissed, with prejudice.

C. If, upon such hearing, it appears that:

1. Any personal or real property has been assessed to any person, firm, or corporation not owning or claiming to own the same;
2. Property exempt from taxation has been assessed;
3. Exemption deductions allowed by law have not been taken into account;
4. The same property, whether real or personal, has been assessed more than once for the taxes of the same year;
5. Property, whether real or personal, has been assessed in the county for the taxes of a year to which the same was not subject;
6. Improvements to real estate or other property assessed have been destroyed by fire, or that the value of land has been impaired, damaged or destroyed by wildfires, floods or overflow of streams, and the county assessor has made and entered an adjustment to assessments previously made and entered;
7. Lands or lots have in any manner been erroneously described;
8. Any valuation or valuations assessed and entered are at variance with the valuation finally equalized;
9. Any valuation or valuations returned for assessment and not increased by the county assessor have been entered on the assessment rolls for equalization at variance with the value returned, or in the event of increase by either the county assessor or the county board of equalization and no notice thereof was sent; provided, offer of proof of failure to receive notice may not be heard;
10. Any valuation assessed and entered included, in whole or in part, as of the date of assessment under the law relating thereto, any property that had no taxable situs in the county, did not exist or had been erroneously placed;
11. Any property subject to taxation as of January 1 of any year was thereafter acquired by conveyance of title, including tax title, by the county, or any city, town or school

district therein;

12. An error resulted from inclusion in the total of levies computed against the valuation entered, a tax levy or levies certified and final for none or part of which such property was liable in fact and the same be self-evident on recomputation, and involve no question of law;

13. As to personal tax, if there has been an error in the name of the person assessed, or, as to real property, the record owner at the time of assessment desires that his or her name be entered in lieu of whatever other name may have been entered as "owner" upon the roll;

14. There has been any error in the tax extended against the valuation entered, whether by erroneous computation or otherwise;

15. There has been any error in transcribing from the county assessor's permanent survey record to the assessment rolls either as to area or value of lands or lots or as to improvements thereon;

16. The county treasurer has, of his or her own volition, restored to the tax rolls any tax or assessment where the entry upon the tax rolls shows the same theretofore to have been stricken or reduced by certificate issued by constituted authority, except where restored by specific court order or in conformity to general decree of the Supreme Court of Oklahoma invalidating in mass all such certificates of a class certain, and except if the owner of such property demand its restoration and make payment, in which instance the county treasurer shall require that the owner sign on the face of the owner's receipt a statement that the owner "paid voluntarily without demand, request or duress"; or

17. Any personal property assessment and personal tax charge has been entered upon the assessment and tax rolls except upon proper return of assessment by the taxpayer or increase thereof with due notice, or as a delinquent assessment made by the county assessor or deputies in detail either on view or reliable information; then, in the event any of the grounds stated in this subsection are present, it shall be the duty of the board of tax roll corrections to make and the secretary to enter its findings of fact and to correct such error, if such exists, by issuing its order, in words and figures, to accomplish such:

- a. If such error increases the amount of tax charged, the county clerk shall issue a certificate of error to the county assessor ordering the assessor to certify such correction or increase to the county treasurer for entry on the tax rolls, and
- b. If such error does not increase the amount of tax charged, the county clerk shall issue a certificate of error to the county treasurer if the tax be not paid, stating the amount or other effect of such order, and it shall be the duty of such county treasurer to make and enter such correction upon the tax rolls and, if there be a decrease to the amount of tax charged, to enter a credit, in lieu of cash, for the amount of decrease of tax shown in such certificate.

D. If, prior to such hearing by the board, as provided by this section, the tax has been paid, no certificate shall issue; but if less than one (1) year shall have elapsed after the payment of the tax and before the filing of such application for correction of error, and after such hearing the findings of fact disclose that less tax was due to have been paid than was paid, then the person who paid the tax, or such person's heirs, successors, or assigns, may execute a cash voucher claim setting forth facts and findings, verify it, and file it with the county clerk, who shall thereupon deliver such claim to the county treasurer for designation

of the fund from which the claim must be paid and approval of the claim as to availability of funds by the county treasurer. If taxes have been paid under protest, the county treasurer must designate the refund to be paid from such protest fund. If taxes have been paid but not paid under protest and if there are funds available in current collections of the taxing unit which received the taxes paid, then the county treasurer must designate the refund to be paid from such current collections of such taxing unit. The county clerk shall thereupon issue a cash voucher against the appropriate fund of the county, directing the county treasurer to pay to such person the amount so found to be erroneous. The word "person" as used in this subsection shall comprehend the person, firm, or corporation who paid such tax and the heirs, assigns or successors, as the case may be. No such claim for refund shall be allowed and paid unless the same be filed within six (6) months after the effective date of the order of correction.

E. If there be any error in the taxes collected from any person, the overpayment or duplicate payment of any such taxes collected in error may be recovered by the taxpayer, and the county treasurer may make such payment from the resale property fund of the county if funds are not available as stated in subsection D of this section.

F. Beginning January 1, 1987, notwithstanding the one-year limitations period for filing a claim for refund as provided in subsection D of this section, if there be any error in taxes collected from any person on property constitutionally exempt under Section 6B of Article X of the Oklahoma Constitution, by the county treasurer in counties with a population in excess of five hundred thousand (500,000) persons, according to the latest Federal Decennial Census, to the extent that such county has been reimbursed from the Ad Valorem Reimbursement Fund provided by Section 193 of Title 62 of the Oklahoma Statutes, the overpayment or duplicate payment of any such taxes collected in error may be recovered by the taxpayer as provided by law.

G. Upon dismissal of a complaint or denial of relief to the taxpayer, the county clerk, as secretary of the board of tax roll corrections, shall prepare a letter order of dismissal or denial which shall be mailed to the taxpayer or person at the address found on the complaint.

H. Both the taxpayer and the county assessor shall have the right of appeal from any order of the board of tax roll corrections to the district court of the same county. In case of appeal the trial in the district court shall be de novo.

I. Notice of appeal shall be served upon the county clerk, as secretary of the board of tax roll corrections, and a copy served upon the county assessor. The appeal shall be filed in the district court within fifteen (15) days of the date of the mailing of the order of the board of tax roll corrections to the taxpayer.

Laws 1988, c. 162, § 71, eff. Jan. 1, 1992; Laws 1995, c. 337, § 9, emerg. eff. June 9, 1995; Laws 1997, c. 155, § 1, eff. Nov. 1, 1997; Laws 1998, c. 396, § 2, emerg. eff. June 10, 1998; Laws 2007, c. 172, § 2, eff. Nov. 1, 2007; Laws 2008, c. 140, § 2, emerg. eff. May 9, 2008; Laws 2013, c. 158, § 3, eff. Nov. 1, 2013; Laws 2014, c. 177, § 2, eff. Nov. 1, 2014.

**68 O.S. 2011, § 2872. Compensation of chairman of county board of equalization for attendance of meetings of board of tax rolls corrections.**

For attendance upon meetings of the board of tax roll corrections the chairman of the county equalization board shall be entitled to compensation at a rate identical to the

compensation authorized by law for attendance by the chairman of the county board of equalization upon meetings of the county board of equalization; but his attendance upon meetings of the board of tax roll corrections shall not be counted against the maximum number of days for which he may be compensated for equalization board meetings.

Laws 1988, c. 162, § 72, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2873. Board of tax rolls corrections – Modification of valuation of property.**

The board of tax roll corrections shall be authorized to modify a valuation of property in accordance with the standards prescribed by or for a purpose authorized by Section 71 of this act<sup>1</sup> irrespective of whether or not the valuation so modified has been affected by an order of the State Board of Equalization for purposes of equalizing assessments within a county or between the several counties as authorized by law. Any modification by the board of tax roll corrections to a value that has been modified as a result of an order by the State Board of Equalization shall be reported to the Oklahoma Tax Commission. The Oklahoma Tax Commission shall determine the impact, if any, that the modification made by the board of tax roll corrections has upon equalization within the county or between the several counties and shall make recommendations to the State Board of Equalization for any action required.

Laws 1988, c. 162, § 73, eff. Jan. 1, 1992.

**68 O.S. Supp. 2013, § 2874. Correction of clerical errors on tax rolls.**

Whether upon discovery by the county treasurer or county assessor or any of their deputies, or upon complaint of the taxpayer, the agent or attorney or any person acting on behalf of the taxpayer, upon certificate of clerical error issued by the county assessor to the county treasurer, with a copy to the county clerk and a copy retained, the county treasurer shall be authorized to make correction upon the tax rolls of either of the following specifically enumerated errors of strictly clerical import not involving valuations assessed and equalized and not involving any exemption allowed whether of homestead, service in the armed forces, charitable, educational, religious, or other authorized exemptions, and which clerical error certificates shall issue only under the conditions stated as to each, as follows:

1. Error in the name of the person assessed, upon affidavit verifying the name of the true owner as of October 1 of the taxable year involved;
2. Error in the address of the person, firm or corporation assessed, when furnished by such person or a representative of the firm or corporation;
3. Error in the legal description of real property, when verified by the county clerk, certifying to the description on his land records as of January 1 of the taxable year involved;
4. Error in land-list entry, such as section or part thereof, township, range or of lot or block or of designation of urban addition, when verified by the county clerk to the land records or plats on file, as of January 1 of the taxable year involved;
5. Error in the school district designation as of the date when school district tax levies attached themselves to such property, when verified by the county assessor certifying to the date, if after January 1 of such taxable year, when the school district designation or

location changed, or the school district designation prior to January 1 of such taxable year where no change of the boundaries of such district was thereafter ordered during such taxable year. If a school district boundary change occurs after April 15 of such taxable year, the opinion of the district attorney as to the applicable school district designation to such property for purpose of levy of such taxable year shall be attached to the certification;

6. If the error of school district designation caused the application of levies not applicable thereto, then also the "extension of tax", when verified by the county clerk with proof of computation attached;

7. Error commonly called duplicate assessment, but only in instances where the two entries as delivered to the county treasurer are verified by the county treasurer or deputy to be completely identical in every specific detail; and

8. Error in transcribing to the tax rolls from assessment rolls or assessment lists, conditioned on complete absence of all indication of erasures or other alteration of original entry when confirmed by endorsement to the certificate by the county clerk certifying to personal visual inspection and verifying absence of all indication of erasure or change in original entry.

Laws 1988, c. 162, § 74, eff. Jan. 1, 1992; Laws 1993, c. 239, § 19, eff. July 1, 1993; Laws 2013, c. 158, § 4, eff. Nov. 1, 2013.

### **68 O.S. Supp. 2015 § 2875. Ad Valorem Division of Oklahoma Tax Commission – Creation – Director – Authority and duties.**

A. There is hereby created within the Oklahoma Tax Commission the Ad Valorem Division. The Ad Valorem Division shall have the authority and it shall be its duty to:

1. Confer with and assist county assessors and county boards of equalization in the performance of their duties, to the end that all assessments of property be made relative, just and uniform and that real property and tangible personal property may be assessed at its fair cash value estimated at the price it would bring at a fair voluntary sale;

2. Prescribe forms with numbers ascribed thereto for the county assessors' use in assessment procedure, including property classification and appraisal forms;

3. Provide technical assistance to county assessors and county boards of equalization in the services of appraisal engineers;

4. Provide from year to year schedules of values of personal property to aid county assessors in the assessment of personal property;

5. Conduct training schools, institutes, conferences and meetings for the purpose of improving the qualifications of county assessors and their deputies as required by law;

6. Prepare and furnish from time to time to county assessors an assessors' manual. Such manual shall include, but not be limited to, valuation methodologies for property in a county for which no comparable property exists in order for a county assessor to establish a value for ad valorem tax purposes. The manual shall include information concerning valuation of hazardous waste disposal facilities and such other types of facilities as may be requested by the county assessor for which the assessor does not have adequate data to value such property;

7. Render such other assistance as may be conducive to the proper assessment of property for ad valorem taxation;

8. Recommend rules to the Tax Commission establishing uniform procedures and

standards for the appraisal of real property by county assessors;

9. Develop assessment manuals for the valuation of manufactured homes and periodic updates for such manuals for use by county assessors; and

10. Promptly notify county assessors, county treasurers and members of county excise and equalization boards of any changes to the laws relating to ad valorem taxation.

B. The county assessors shall not use any form not prescribed or approved by the Ad Valorem Division.

C. Each county assessor shall comply with the rules and guides adopted by the Oklahoma Tax Commission.

D. The Ad Valorem Division, upon request of any county assessor, shall furnish to the county assessor any information shown by its files and records as to any real and personal property, subject to taxation, including income and expense data as shown by income tax returns, to the end that no property shall escape taxation, and this information is to be furnished notwithstanding any statute that such files and records shall be confidential and privileged.

E. The Ad Valorem Division shall be authorized to obtain information relating to the ownership, location, taxable status or valuation for purposes of ad valorem taxation of real or personal property from any state agency, board, commission, department, authority or other division of state government if necessary to respond to a request by a county assessor as provided by subsection D. of this section. Such information shall be confidential and privileged and shall only be released to a county assessor in order to locate, discover and correctly value taxable property as required by law.

Laws 1988, HB 1750, c. 162, § 75, eff. January 1, 1992; Amended by Laws 1989, HB 1398, c. 63, § 2, eff. January 1, 1992; Amended by Laws 1998, SB 1179, c. 405, § 8, eff. November 1, 1998; Amended by Laws 2015, SB 214, c. 142, § 1, eff. November 1, 2015.

### **68 O.S. Supp 2014, § 2876. Increase in valuation – Notice – Complaints and hearings.**

A. If the county assessor increases the valuation of any personal property above that returned by the taxpayer, or in the case of real property increases the fair cash value or the taxable fair cash value from the preceding year, or pursuant to the requirements of law if the assessor has added property not listed by the taxpayer, the county assessor shall notify the taxpayer in writing of the amount of such valuation as increased or valuation of property so added.

B. For cases in which the taxable fair cash value or fair cash value of real property has increased, the notice shall include the fair cash value of the property for the current year, the taxable fair cash value for the preceding and current year, the assessed value for the preceding and current year and the assessment percentage for the preceding and current year.

C. For cases in which the county assessor increases the valuation of any personal property above that returned by the taxpayer, the notice shall describe the property with sufficient accuracy to notify the taxpayer as to the property included, the fair cash value for the current year, the assessment percentage for the current year, any penalty for the current year pursuant to subsection C of [Section 2836](#) of this title and the assessed value for the current



year.

D. The notice shall be mailed to the taxpayer at the taxpayer's last-known address and shall clearly be marked with the mailing date. The assessor shall have the capability to duplicate the notice, showing the date of mailing. Such record shall be prima facie evidence as to the fact of notice having been given as required by this section.

E. The taxpayer shall have thirty (30) calendar days from the date the notice was mailed in which to file a written protest with the county assessor specifying objections to the increase in fair cash value or taxable fair cash value by the county assessor; provided, in the case of a scrivener's error or other admitted error on the part of the county assessor, the assessor may make corrections to a valuation at any time, notwithstanding the thirty-day period specified in this subsection. The protest shall set out the pertinent facts in relation to the matter contained in the notice in ordinary and concise language and in such manner as to enable a person of common understanding to know what is intended. The protest shall be made upon a form prescribed by the Oklahoma Tax Commission.

F. A taxpayer may file a protest if the valuation of property has not increased or decreased from the previous year if the protest is filed on or before the first Monday in April. Such protest shall be made upon a form prescribed by the Oklahoma Tax Commission.

G. The county assessor shall schedule an informal hearing with the taxpayer to hear the protest as to the disputed valuation or addition of omitted property. The informal hearing may be held in person or may be held telephonically, if requested by the taxpayer. A taxpayer that is unable to participate in a scheduled informal hearing, either in person or telephonically, shall be given at least two additional opportunities to participate on one of two alternative dates provided by the county assessor, each on a different day of the week, before the county assessor or an authorized representative of the county assessor. The assessor shall issue a written decision in the matter disputed within seven (7) calendar days of the date of the informal hearing and shall provide by regular or electronic mail a copy of the decision to the taxpayer. The decision shall clearly be marked with the date it was mailed. Within fifteen (15) calendar days of the date the decision is mailed, the taxpayer may file an appeal with the county board of equalization. The appeal shall be made upon a form prescribed by the Oklahoma Tax Commission. One copy of the form shall be mailed or delivered to the county assessor and one copy shall be mailed or delivered to the county board of equalization. On receipt of the notice of an appeal to the county board of equalization by the taxpayer, the county assessor shall provide the county board of equalization with all information submitted by the taxpayer, data supporting

Laws 1988, HB 1750, c. 162, § 76, eff. January 1, 1992; Amended by Laws 1989, SB 67, c. 66, § 2, eff. January 1, 1992; Amended by Laws 1989, HB 1582, c. 321, § 15, emerg. eff. January 1, 1992; Amended by Laws 2004, HB 2421, c. 518, § 5, emerg. eff. July 1, 2004; Amended by Laws 2006, SB 1084, c. 272, § 21; Amended by Laws 2014, HB 3119, c. 387, § 1, eff. January 1, 2015; Amended by Laws 2018, SB 1059, c. 266, § 2, eff. November 1, 2018; Amended by Laws 2019, HB 1962, c. 19, § 1, eff. November 1, 2019.

**68 O.S. Supp 2014, § 2877. Appeal from action by county assessor to county board of equalization – Hearing procedure – Record – Time and form of appeal – Failure to appear at hearing without advance notice – Assessment of costs.**

A. Upon receipt of an appeal from action by the county assessor on the form prescribed

by the Oklahoma Tax Commission, the secretary of the county board of equalization shall fix a date of hearing, at which time said board shall be authorized and empowered to take evidence pertinent to said appeal; and for that purpose, is authorized to compel the attendance of witnesses and the production of books, records, and papers by subpoena, and to confirm, correct, or adjust the valuation of real or personal property or to cancel an assessment of personal property added by the assessor not listed by the taxpayer if the personal property is not subject to taxation or if the taxpayer is not responsible for payment of ad valorem taxes upon such property. The secretary of the board shall fix the dates of the hearings provided for in this section in such a manner as to ensure that the board is able to hear all complaints within the time provided for by law. In any county with a population less than three hundred thousand (300,000) according to the latest Federal Decennial Census, the county board of equalization shall provide at least three dates on which a taxpayer may personally appear and make a presentation of evidence. At least ten (10) days shall intervene between each such date. No final determination regarding valuation protests shall be made by a county board of equalization until the taxpayer shall have failed to appear for all three such dates. The county board of equalization shall be required to follow the procedures prescribed by the Ad Valorem Tax Code or administrative rules and regulations promulgated pursuant to such Code governing the valuation of real and personal property. The county board of equalization shall not modify a valuation of real or personal property as established by the county assessor unless such modification is explained in writing upon a form prescribed by the Oklahoma Tax Commission. The affidavits prescribed in subsection E of this section will be maintained by the county board of equalization as part of the hearing record. Each decision of the county board of equalization shall be explained in writing upon a form prescribed by the Oklahoma Tax Commission. The county board of equalization shall make a record of each proceeding involving an appeal from action by the county assessor either in transcribed or tape recorded form.

B. In all cases where the county assessor has, without giving the notice required by law, increased the valuation of property as listed by the taxpayer, and the taxpayer has knowledge of such adjustment or addition, the taxpayer may at any time prior to the adjournment of the board, file an appeal in the form and manner provided for in Section 2876 of this title. Thereafter, the board shall fix a date of hearing, notify the taxpayer, and conduct the hearing as required by this section.

C. The taxpayer or agent may appear at the scheduled hearing either in person, by telephone or other electronic means, or by affidavit.

D. If the taxpayer or agent fails to appear before the county board of equalization at the scheduled hearing, unless advance notification is given for the reason of absence, the county shall be authorized to assess against the taxpayer the costs incurred by the county in preparation for the scheduled hearing. If such costs are assessed, payment of the costs shall be a prerequisite to the filing of an appeal to the district court. A taxpayer that gives advance notification of their absence shall be given the opportunity to reschedule the hearing date.

E. 1. In order to increase taxpayer transparency, a member of the board of equalization shall not directly or indirectly communicate with the county assessor or any deputy assessor or designated agent on any matter relating to any pending appeal before the board of equalization prior to the actual hearing.

2. Prior to the presentation of any evidence at a county board of equalization hearing,

each member of the board hearing the protest must sign an affidavit stating the member is not in violation of paragraph 1 of this subsection.

3. Prior to the presentation of any evidence at a county board of equalization hearing, all parties to the proceeding must sign an affidavit stating that the evidence being presented is true to the best of their belief and knowledge.

4. The provisions of paragraph 1 of this subsection shall not apply to a routine communication between the county assessor and the board of equalization that relates to the administration of an appraisal roll, including a communication made in connection with the certification, correction, or collection of an account that is not the subject of a pending appeal.

5. The affidavit required in paragraph 2 of this subsection shall be in the following form: "My name is [insert name]. I have not communicated with another person in violation of subsection E of Section 2877 of Title 68 of the Oklahoma Statutes."

6. The affidavit required in paragraph 3 of this subsection shall be in the following form: "My name is [insert name]. The information I will present today is true and correct to the best of my belief and knowledge."

#### ***Historical Data***

---

Laws 1988, HB 1750, c. 162, § 77, eff. January 1, 1992; Amended by Laws 1989, HB 1388, c. 321, § 16, eff. January 1, 1992; Amended by Laws 2004, HB 2421, c. 518, § 7, emerg. eff. July 1, 2004; Amended by Laws 2012, HB 2648, c. 164, § 2, eff. November 1, 2012; Amended by Laws 2014, HB 2534, c. 381, § 1, eff. November 1, 2014; Amended by Laws 2014, HB 3119, c. 387, § 2, eff. January 1, 2015 (repealed by Laws 2015, SB 831, c. 54, § 24, emerg. eff. April 10, 2015); Amended by Laws 2015, SB 831, c. 54, § 23, emerg. eff. April 10, 2015.

#### **68 O.S., §§ 2878 to 2880. Repealed by Laws 1989, c. 321, § 28.**

Laws 1988, c. 162, §§ 78 to 80.

#### **68 O.S. Supp. 2015, § 2880.1. Appeal of order of county equalization board to district court – Notice of appeal – Appeal to Supreme Court – Legal counsel for assessor – Costs – Presumption of correctness of valuation.**

A. Both the taxpayer and the county assessor shall have the right of appeal from any order of the county board of equalization to the district court of the same county, and right of appeal of either may be either upon questions of law or fact including value, or upon both questions of law and fact. The county assessor is the proper party defendant in any appeal to the district court brought by the taxpayer. The taxpayer is the proper party defendant in any appeal to the district court brought by the county assessor. In either case, the county board of equalization shall not be considered a party in any litigation from an appeal brought pursuant to this section. In case of appeal the trial in the district court shall be de novo. Provided, the county assessor shall not be permitted to appeal an order of the county board of equalization upon a question of the constitutionality of a law upon which the board based its order, but the county assessor is hereby authorized in such instance to request a declaratory judgment to be rendered by the district court.

B. Notice of appeal shall be filed with the county clerk as secretary of the county board of

equalization, which appeal shall be filed in the district court within thirty (30) calendar days of the date the board of equalization order was mailed, or in the event that the order was delivered, from the date of delivery. It shall be the duty of the county clerk to preserve all complaints and to make a record of all orders of the board and both the complaint and orders shall be a part of the record in any case appealed to the district court from the county board of equalization.

C. Either the taxpayer or the county assessor may appeal from the district court to the Supreme Court, as provided for in the Code of Civil Procedure, but no matter shall be reviewed on such appeal which was not presented to the district court.

D. In such appeals to the district court and to the Supreme Court and in requests for declaratory judgment it shall be the duty of the district attorney to appear for and represent the county assessor. The General Counsel or an attorney for the Tax Commission may appear in such appeals or requests for declaratory judgment on behalf of the county assessor, either upon request of the district attorney for assistance, or upon request of the county assessor. It shall be the mandatory duty of the board of county commissioners and the county excise board to provide the necessary funds to enable the county assessor to pay the costs necessary to be incurred in perfecting appeals and requests for declaratory judgment made by the county assessor to the courts.

E. In all appeals taken by the county assessor the presumption shall exist in favor of the correctness of the county assessor's valuation and the procedure followed by the county assessor.

Laws 1989, HB 1750, c. 321, § 17, eff. January 1, 1992; Amended by Laws 1998, SB 1179, c. 405, § 9, eff. November 1, 1998; Amended by Laws 2015, HB 1743, c. 194, § 1, eff. November 1, 2015; Amended by Laws 2019, HB 1962, c. 19, § 2, eff. November 1, 2019.

**68 O.S. 2011, § 2881. Railroads, air carriers and public service corporations – Increase of evaluation of property – Notice – Complaints and hearings – Appeals to Court of Tax Review and Supreme Court.**

A. The secretary of the State Board of Equalization shall notify all railroads, air carriers and public service corporations of the ad valorem tax assessments rendered by the State Board, including the valuation, assessment ratio and total amount of assessment. The notice, which shall clearly be marked with the date upon which it was prepared, shall be mailed within one (1) working day of such date. The taxpayer shall have twenty (20) calendar days from the date of the notice in which to file, with the Clerk of the Court of Tax Review, a written complaint on a form prescribed by the Tax Commission, specifying grievances with the pertinent facts in relation thereto in ordinary and concise language, without repetition, and in such manner as to enable a person of common understanding to know what is intended. The complaint shall include the amount of Oklahoma assessed valuation protested and the grounds for the protest. The taxpayer shall be required to send a copy of the complaint to the Tax Commission.

B. If the taxpayer fails to file a written complaint within the twenty-day period provided for in this section, then the assessed valuation stated in the notice, without further action of the State Board of Equalization, shall become final and absolute at the expiration of twenty (20) days from the date the notice is mailed to the taxpayer.

C. After the filing of a complaint provided for in subsection A of this section, the

State Board of Equalization shall have thirty (30) days within which to file an answer. The Court of Tax Review shall set a date of hearing, conduct such hearing, render its decision, and notify in writing the taxpayer and the State Board of Equalization of its decision within sixty (60) days of the date of the scheduling conference. The Court of Tax Review shall be authorized and empowered to take evidence pertinent to the complaint, and for that purpose may compel the attendance of witnesses and the production of books, records and papers by subpoena, and to confirm, correct or adjust the valuation, as required by law.

D. The State Board of Equalization shall notify, in writing and by certified mail, the Attorney General and all affected school districts and other recipients of ad valorem tax revenue of the complaint provided for by this section within ten (10) days of the filing of the complaint.

E. The Attorney General may appear in all actions to enforce the valuation and assessment of property by the State Board of Equalization and the collection of ad valorem tax which is the subject of the complaint filed pursuant to this section.

F. Either the State Board of Equalization or the party filing a complaint pursuant to this section may appeal the decision of the Court of Tax Review by filing a notice of intent to appeal with the Clerk of the Court of Tax Review within thirty (30) calendar days of the date the final decision is sent to the parties. Appeal shall be brought in the Oklahoma Supreme Court in the same manner as provided for other appeals from the Court of Tax Review. The Supreme Court shall give precedence to such appeals and affirm the decision of the Court of Tax Review if supported by competent evidence. If the Oklahoma Supreme Court assigns the appeal to the Court of Civil Appeals, the Oklahoma Court of Civil Appeals shall give precedence to the appeal and affirm the decision of the Court of Tax Review if supported by competent evidence.

G. In all instances where the notice of assessed valuation certified by the State Board of Equalization has been permitted to become final, such notice shall have the same force and be subject to the same law as a judgment not subject to further appeal.

Laws 1988, c. 162, § 81, eff. Jan. 1, 1992; Laws 1992, c. 360, § 3, eff. July 1, 1992; Laws 1995, c. 158, § 1, emerg. eff. May 2, 1995; Laws 1995, c. 358, § 7, eff. July 1, 1995; Laws 1997, c. 337, § 2, eff. July 1, 1997; Laws 2001, c. 358, § 21, eff. July 1, 2001.

**68 O.S. 2011, § 2882. Noncompliance with legal requirement for level and uniformity of assessments – Notice to correct assessment – Filing of complaint by county – Publication of notice of order to correct assessment – Answer – Hearing – Appeal.**

A. In any case where the State Board of Equalization, in the equalization of property locally assessed, shall make its determination that the ratio of the assessed value of real property within the county to the fair cash value of said real property does not comply with the legal requirements for the level of assessment, or does not comply with the legal requirements for the uniformity of assessment then the State Board shall notify, by mail, the board of county commissioners of said county, and the county assessor, giving the ratio determined and the percentage valuation increase or decrease the county must achieve during the next assessment period or the action required for compliance with any applicable order for assessment uniformity.

B. The district attorney, acting under direction of the board of county

commissioners and for the entire taxpaying public of the county shall have twenty (20) days from date of such notice to the board of county commissioners and the county assessor in which to file with the Clerk of the Court of Tax Review a written complaint specifying grievances and the pertinent facts in relation thereto in ordinary and concise language and without repetition, and in such manner as to enable a person of common understanding to know what is intended. The board of county commissioners shall cause a notice of the order for a valuation increase or decrease made by the State Board of Equalization to be published in at least one (1) newspaper of general circulation within the county at least one (1) time each week for two (2) consecutive weeks. Such notice by publication shall constitute sufficient notice to any taxpayer within such county of the possible increase or decrease in the valuation of property owned by the taxpayer located within such county. No individual valuation increase or decrease notice shall be required to be mailed or delivered to an affected taxpayer as a result of the implementation of an order for an increase or decrease in valuation issued by the State Board of Equalization.

C. After the filing of a complaint as provided for in subsection B of this section the State Board of Equalization shall have fifteen (15) days within which to file an answer. The Court of Tax Review shall set a date of hearing within sixty (60) days of the date of the notice which caused the filing of the complaint. The Court of Tax Review shall be authorized and empowered to take evidence pertinent to said complaint, and for that purpose, is authorized to compel the attendance of witnesses and the production of books, records and papers by subpoena, and to confirm, correct or adjust the order of the State Board of Equalization, as required by law.

D. At the time of hearing upon a complaint filed pursuant to this section, the State Board of Equalization shall bear the burden of proof of supporting its action which is the subject matter of the complaint.

E. Either the State Board of Equalization or the party filing a complaint pursuant to this section may appeal the decision of the Court of Tax Review by filing a notice of intent to appeal with the Clerk of the Court of Tax Review within ten (10) calendar days of the date the final decision is rendered. Appeal shall be made to the Oklahoma Supreme Court which shall affirm the decision of the Court of Tax Review if supported by competent evidence.

Laws 1988, c. 162, § 82, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2883. Appeal to Court of Tax Review of decision to correct Category 2 or Category 3 noncompliance in valuation procedure – Notice of intent to appeal – Answer – Hearing – Appeal to Supreme Court.**

A. A county assessor may appeal the decision of the Oklahoma Tax Commission to correct Category 2 noncompliance or a decision ordering corrective action for Category 3 noncompliance as authorized by Section 30 of this act<sup>1</sup> by filing a notice of intent to appeal with the Clerk of the Court of Tax Review within ten (10) calendar days of the date the final decision is rendered.

B. After the filing of a notice of intent to appeal as provided for in subsection A of this section the Oklahoma Tax Commission shall have fifteen (15) days within which to file an answer. The Court of Tax Review shall set a date of hearing within sixty (60) days of the date of the answer date. The Court of Tax Review shall be authorized and empowered to take evidence pertinent to said appeal, and for that purpose, is authorized to compel the

attendance of witnesses and the production of books, records and papers by subpoena, and to confirm, correct or adjust the order of the Oklahoma Tax Commission, as required by law.

C. At the time of hearing upon a complaint filed pursuant to this section, the Oklahoma Tax Commission shall bear the burden of proof of supporting its action which is the subject matter of the appeal.

D. Either the county assessor or the Oklahoma Tax Commission may appeal the decision of the Court of Tax Review by filing a notice of intent to appeal with the Clerk of the Court of Tax Review within ten (10) calendar days of the date the final decision is rendered. Appeal shall be made to the Oklahoma Supreme Court which shall affirm the decision of the Court of Tax Review if supported by competent evidence.

Laws 1988, c. 162, § 83, eff. Jan. 1, 1992.

### **68 O.S. Supp. 2015, § 2884. Payment and appeal of protested taxes.**

A. The full amount of the taxes assessed against the property of any taxpayer who has appealed from a decision affecting the value or taxable status of such property as provided by law shall be paid at the time and in the manner provided by law. If at the time such taxes or any part thereof become delinquent and any such appeal is pending, it shall abate and be dismissed upon a showing that the taxes have not been paid.

B. When such taxes are paid, or by December 31, whichever is earlier, the persons protesting the taxes shall give notice to the county treasurer that an appeal involving such taxes has been taken and is pending, and shall set forth the total amount of tax that has been paid under protest or required by law to be paid prior to April 1 that will be paid under protest. The notice shall be on a form prescribed by the Tax Commission. If taxes are paid in two equal installments and the amount paid under protest does not exceed fifty percent (50%) of the full amount of assessed taxes, all protested taxes shall be specified in the second installment payment. If such amount does exceed fifty percent (50%) of the full amount of assessed taxes, then the portion of protested taxes that exceeds fifty percent (50%) of the full amount of assessed taxes shall be specified in the first installment payment and the entire second installment shall be specified to be paid under protest. The taxpayer shall attach to such notice a copy of the petition filed in the court or other appellate body in which the appeal was taken. For railroads, air carriers, and public service corporations, the amount of taxes protested shall not exceed the amount of tax calculated on the protested assessed valuation specified in the complaint filed pursuant to the provisions of subsection A of Section 2881 of this title.

C. It shall be the duty of the county treasurer to hold taxes paid under protest separate and apart from other taxes collected. Any portion of such taxes not paid under protest shall be apportioned as provided by law. Except as otherwise provided for in this subsection, the treasurer shall invest the protested taxes in the same manner as the treasurer invests surplus tax funds not paid under protest, but shall select an interest-bearing investment medium which will permit prompt refund or apportionment of the protested taxes upon final determination of the appeal. In cases where the amount of the protested ad valorem taxes by a taxpayer is in excess of Fifteen Thousand Dollars (\$15,000.00), the taxpayer may elect to choose the type of investment and where the investment of the protested funds will be deposited as long as the investment is of a type authorized for the county, the depository institution qualifies as a county depository, and

the depository institution is located in the applicable county.

D. 1. Prior to January 31 of each year, the county treasurer shall determine the amount of ad valorem taxes paid under protest and those ad valorem taxes that will be paid under protest pursuant to subsection B of this section. The county treasurer shall then notify the State Auditor and Inspector of the total amount of paid protested ad valorem taxes and anticipated protested ad valorem taxes, the total amount of protested taxes and anticipated protested taxes by each individual taxpayer, and how such paid protested ad valorem taxes and anticipated protested ad valorem taxes would have been apportioned to each school district and technology center school district by fund had such amount of protested ad valorem taxes not been protested.

2. The State Auditor and Inspector shall compile all of the information submitted by the county treasurers in a format which shall set forth the total amount of paid and anticipated protested taxes for each school district and technology center school district by fund and a total for each school district and technology center school district by fund. This information shall then be submitted by the State Auditor and Inspector to the State Superintendent of Public Instruction, the Director of the Oklahoma Department of Career and Technology Education, the Speaker of the House of Representatives, and the President Pro Tempore of the Senate. If any of the information submitted to the State Auditor and Inspector changes after being submitted, the county treasurer shall notify the State Auditor and Inspector and the State Auditor and Inspector shall submit revised information to the parties enumerated in this paragraph within thirty (30) days of such change.

3. Within ten (10) days of the release of the escrowed ad valorem taxes by the county treasurer, as required by subsection E of this section, the county treasurer shall submit a schedule showing the disposition of the released funds, separated by fund for each school district and technology center school, to the State Auditor and Inspector. The State Auditor and Inspector shall certify the apportionment schedule and transmit a copy to the State Superintendent of Public Instruction and the Director of the Oklahoma Department of Career and Technology Education.

4. The State Auditor and Inspector shall promulgate any necessary rules to implement the provisions of this subsection.

E. 1. In cases involving taxpayers other than railroads, air carriers, or public service corporations, if upon the final determination of any such appeal, the court shall find that the property was assessed at too great an amount, the board of equalization from whose order the appeal was taken shall certify the corrected valuation of the property of such taxpayers to the county assessor, in accordance with the decision of the court, and shall send a copy of such certificate to the county treasurer. Upon receipt of the corrected certificate of valuation, the county assessor shall compute and certify to the county treasurer the correct amount of taxes payable by the taxpayer. The difference between the amount paid and the correct amount payable, with accrued interest, shall be refunded by the treasurer to the taxpayer upon the taxpayer filing a proper verified claim therefor, and the remainder paid under protest, with accrued interest, shall be apportioned as provided by law.

2. If upon the final determination of any appeal, the court shall find that the property of the railroad, air carrier, or public service corporation was assessed at too great an amount, the State Board of Equalization from whose order the appeal was taken shall certify the corrected valuation of the property of the railroads, air carriers, and public



service corporations to the State Auditor and Inspector in accordance with the decision of the court. Upon receipt of the corrected certificate of valuation, the State Auditor and Inspector shall certify to the county treasurer the correct valuation of the railroad, air carrier, or public service corporation and shall send a copy of the certificate to the county assessor, who shall make the correction as specified in Section 2871 of this title. The difference between the amount paid and the correct amount payable with accrued interest shall be refunded by the treasurer upon the taxpayer filing a proper verified claim, and the remainder paid under protest with accrued interest shall be apportioned according to law.

F. If an appeal is upon a question of valuation of the property, then the amount paid under protest by reason of the question of valuation being appealed shall be limited to the amount of taxes assessed against the property for the year in question less the amount of taxes which would be payable by the taxpayer for that year if the valuation of the property asserted by the taxpayer in the appeal were determined by the court to be correct. If an appeal is timely filed by a taxpayer pursuant to subsection A of Section 2880.1 of this title, the amount of taxes payable by the taxpayer shall not exceed the amount based upon the value originally submitted by the assessor to the county board of equalization. If an appeal is timely filed by the county assessor pursuant to subsection A of Section 2880.1 of this title, the amount of taxes payable by the taxpayer shall not exceed the amount of taxes based upon the value assessed by the county assessor and submitted to the board of equalization.

G. If an appeal is upon a question of assessment of the property, then the amount paid under protest by reason of the question of assessment being appealed shall be limited to the amount of taxes assessed against the property for the year in question less the amount of taxes which would be payable by the taxpayer for that year if the assessment of the property asserted by the taxpayer in the appeal was determined by the court to be correct.

Laws 1988, HB 1750, c. 162, § 84, eff. January 1, 1992; Amended by Laws 1992, SB 866, c. 360, § 4, emerg. eff. July 1, 1992; Amended by Laws 1995, SB 390, c. 158, § 2, emerg. eff. May 2, 1995; Amended by Laws 1995, SB 135, c. 325, § 2, emerg. eff. July 1, 1995; Amended by Laws 1997, HB 1337, c. 336, § 2, emerg. eff. July 1, 1997; Amended by Laws 1998, SB 1179, c. 405, § 10, eff. November 1, 1998; Amended by Laws 2001, HB 1214, c. 33, § 36, emerg. eff. July 1, 2001; Amended by Laws 2008, HB 3229, c. 416, § 1, emerg. eff. July 1, 2008; Amended by Laws 2015, HB 1963, c. 263, § 3, emerg. eff. May 6, 2015.

### **68 O.S. 2011, § 2885. Exclusiveness of remedies – Precedence of appeals.**

A. The proceedings before the county assessor, boards of equalization and appeals therefrom shall be the sole method by which assessments or equalizations shall be corrected or taxes abated. Equitable remedies shall be resorted to only where the aggrieved party has no taxable property within the tax district of which complaint is made.

B. Appeals taken from all boards of equalization shall have precedence in the court to which they are taken.

Laws 1988, c. 162, § 85, eff. Jan. 1, 1992; Laws 1989, c. 321, § 18, operative Jan. 1, 1992.

### **68 O.S. 2011, § 2886. Illegality for which no appeal provided – Payment – Notice**

## **of suit – Investment of protested taxes.**

In all cases where the illegality of the tax is alleged to arise by reason of some action from which the laws provide no appeal, the aggrieved person shall pay the full amount of the taxes and give notice of any lawsuit by such person at the time and in the manner provided by Section 2884 of this title. It shall be the duty of the county treasurer to hold, invest and disburse such taxes only in the manner provided for by Section 2884 of this title.

Laws 1988, c. 162, § 86, eff. Jan. 1, 1992; Laws 1991, c. 158, § 3, eff. Jan. 1, 1992; Laws 2000, c. 157, § 1, eff. July 1, 2000.

## **68 O.S. 2011, § 2887. Exempt property.**

The following property shall be exempt from ad valorem taxation:

1. All property of the United States, and such property as may be exempt by reason of treaty stipulations existing at statehood between the Indians and the United States government, or by reason of federal laws in effect at statehood, during the time such treaties or federal laws are in force and effect. In instances where a federal agency has obtained title to property through foreclosure, voluntary or involuntary liquidation or bankruptcy, which was previously subject to ad valorem taxation, the property may continue to be assessed for ad valorem taxes if such federal agency has agreed to pay such taxes;

2. All property of this state, and of the counties, school districts, and municipalities of this state, including property acquired for the use of such entities pursuant to the terms of a lease-purchase agreement which provides for the passage of title or the release of security interest, if applicable, upon payment of all rental payments and an additional nominal amount;

3. All property of any college or school, provided such property is devoted exclusively and directly to the appropriate objects of such college or school within this state and all property used exclusively for nonprofit schools and colleges;

4. The books, papers, furniture and scientific or other apparatus pertaining to any institution, college or society referred to in paragraph 3 of this section, and devoted exclusively and directly for the purpose above contemplated, and the like property of students in any such institution or college, while such property is used for the purpose of their education;

5. All fraternal orphan homes and other orphan homes;

6. All property used for free public libraries, free museums, public cemeteries, or free public schools;

7. All property used exclusively and directly for fraternal or religious purposes within this state.

For purposes of administering the exemption authorized by this section and in order to determine whether a single family residential property is used exclusively and directly for fraternal or religious purposes, the fair cash value of a single family residential property, for which an exemption is claimed as authorized by this subsection, in excess of Two Hundred Fifty Thousand Dollars (\$250,000.00) for the applicable assessment year shall not be exempt from taxation;

8. 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 person 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 and which includes but is not limited to an institution that either:

a. Additionally satisfies the income standards set forth in Internal Revenue Service Revenue Procedure 96-32, which may be audited by the county assessor of the applicable county, in addition to other requirements of this subparagraph, as a condition of obtaining and maintaining the exemption, if:

(1) The property provides residential rental accommodations regardless of whether services or meals are provided, and

(2) The property:

(a) Is occupied as of the applicable January 1 assessment date if the structure is a single-family dwelling, or

(b) Has an average seventy-five percent (75%) occupancy rate, based upon the total number of units suitable for occupancy, during the calendar year preceding the applicable January 1 assessment date if the property contains multiple structures suitable for multi-family housing. The owner of any property subject to the occupancy requirements prescribed herein shall submit a report to the county assessor of the county in which the property is located no later than December 15 each year regarding the occupancy rate for the preceding eleven (11) months. If the report indicates that the average occupancy rate was less than seventy-five percent (75%), the county assessor shall determine the taxable value of the property for the succeeding assessment year and the property shall not be exempt for any subsequent assessment year unless the average occupancy rate is at least seventy-five percent (75%) during the succeeding eleven-month period. Except as provided in Section 178.6 of Title 60 of the Oklahoma Statutes, no asset consisting of a single-family or multi-family dwelling unit owned by an entity the property of which would otherwise be exempt pursuant to subparagraph a of this paragraph shall be exempt from ad valorem taxation if any such dwelling unit was improved with or acquired with any portion of proceeds from the sale of obligations issued by any entity organized pursuant to Section 176 of Title 60 of the Oklahoma Statutes if the interest income derived from such obligations is exempt from federal income tax, or

b. (1) For a facility constructed prior to January 1, 2006, is a continuum of care retirement community providing housing for the aged, licensed under Oklahoma law, owned by a nonprofit entity recognized by the Internal Revenue Service as a Section 501(c)(3) tax-exempt entity and located in a county with a population of more than five hundred thousand (500,000) according to the latest Federal Decennial Census, and

(2) (a) For a facility in which construction was completed on or after January 1, 2006, is:

i. A continuum of care retirement community providing housing for

- the aged, licensed under Oklahoma law,
- ii. Owned by a nonprofit entity recognized by the Internal Revenue Service as a Section 501(c)(3) tax-exempt entity, and
- iii. Located in any county of the state regardless of population, or
- (b) For a facility other than a facility described by division (1) of subparagraph b of this paragraph and which is partially or fully constructed prior to January 1, 2006, is:
  - i. Owned and occupied on or after January 1, 2006, by an entity that operates a continuum of care retirement community providing housing for the aged, licensed under Oklahoma law,
  - ii. Owned by a nonprofit entity recognized by the Internal Revenue Service as a Section 501(c)(3) tax-exempt entity, and
  - iii. Is located in any county of the state regardless of population;

9. All property used exclusively and directly for charitable purposes within this state, provided the charity using said property does not pay any rent or remuneration to the owner thereof unless the owner is a charitable institution described in Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), or a veterans' organization described in Section 501(c)(19) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(19);

10. All property of any hospital established, organized and operated by any person, partnership, association, organization, trust, or corporation, as a nonprofit and charitable hospital, provided the property and net income from such hospital are used directly, solely, and exclusively within this state for charitable purposes and that no part of such income shall inure to the benefit of any individual, person, partner, shareholder, or stockholder, and provided further that such hospital facilities shall be open to the public without discrimination as to race, color or creed and regardless of ability to pay, and that such hospital is licensed and otherwise complies with the laws of this state relating to the licensing and regulation of hospitals;

11. All libraries and office equipment of ministers of the Gospel actively engaged in ministerial work in the State of Oklahoma, where said libraries and office equipment are being used by said ministers in their ministerial work, shall be deemed to be used exclusively for religious purposes and are declared to be within the meaning of the term "religious purposes" as used in Article X, Section 6 of the Constitution of the State of Oklahoma;

12. Household goods, tools, implements and livestock of every person maintaining a home, not exceeding One Hundred Dollars (\$100.00) in value or One Thousand Dollars (\$1,000.00) in value if Article X, Section 6 of the Oklahoma Constitution provides for an exemption in such amount; and in addition thereto, there shall be exempt from taxation on personal property the further sum of Two Hundred Dollars (\$200.00) to all enlisted and commissioned personnel, whether on active duty or honorably discharged, who served in the Armed Forces of the United States during:

- a. The Spanish-American War;
- b. The period beginning on April 6, 1917, and ending on July 2, 1921;
- c. The period beginning on December 6, 1941, and ending on such date as the state of national emergency as declared by the President of the United States shall cease to exist; or
- d. Any other or future period during which a state of national emergency shall have been or shall be declared to exist by the Congress or the

President of the United States.

All surviving spouses made so by the death of such enlisted or commissioned personnel, who are bona fide residents of this state, shall be entitled to the above additional exemption provided in this paragraph;

13. Family portraits;

14. All food and fuel provided in kind for the use of the family not to exceed provisions for one (1) year's time, and all grain and forage necessary to maintain for one (1) year the livestock used to provide food for the family. No person from whom pay is received or expected for board shall be considered a member of the family within the intent and meaning of this paragraph;

15. All growing crops; and

16. All game animals, fowl and reptile, which are not being grown for food or sale and which are kept exclusively for propagation or exhibition, in private grounds or public parks in this state.

Laws 1988, c. 162, § 87, eff. Jan. 1, 1992; Laws 1989, c. 321, § 19, operative Jan. 1, 1992; Laws 1990, c. 264, § 85, eff. Jan. 1, 1992; Laws 1991, c. 249, § 9, eff. Jan. 1, 1992; Laws 1996, c. 187, § 1, eff. July 1, 1996; Laws 2000, c. 361, § 2, emerg. eff. June 6, 2000; Laws 2001, c. 155, § 1, eff. Nov. 1, 2001; Laws 2002, c. 476, § 5, emerg. eff. June 6, 2002; Laws 2003, c. 81, § 1, eff. Jan. 1, 2004. Laws 2007, c. 254, § 1, eff. Jan. 1, 2008; Laws 2010, c. 304, §2, eff. Nov. 1, 2010.

#### **68 O.S. 2011, § 2887.1. Application for exemption by charitable institutions.**

A charitable institution requesting an exemption pursuant to the provisions of paragraph 8 of Section 2887 of Title 68 of the Oklahoma Statutes shall be required to file an application initially with the county assessor of the county in which the property is located, and, if the information contained in such application complies with the requirements of paragraph 8 of Section 2887 of Title 68 of the Oklahoma Statutes, the property shall be exempt from the date of acquisition thereof by the charitable institution until the earlier of the date of disposition of the property or the date of cessation of compliance with the requirements of paragraph 8 of Section 2887 of Title 68 of the Oklahoma Statutes. The charitable institution annually shall evidence the continuing compliance with such requirements by filing an affidavit with the county assessor, stating whether and the extent to which the property continues to qualify for the exemption.

Laws 2000, c. 361, § 3, emerg. eff. June 6, 2000.

#### **68 O.S. 2011, § 2888. Homestead, rural homestead and urban homestead defined.**

A. 1. The term "homestead", as used in the provisions of the Ad Valorem Tax Code governing homestead exemptions, shall mean and include the actual residence of a natural person who is a citizen of the State of Oklahoma, provided the record actual ownership of such residence be vested in such natural person residing and domiciled thereon. Any single person of legal age, married couple and their minor child or children, or the minor child or children of a deceased person, whether residing together or separated, or

surviving spouse shall be allowed under Section 2801 et seq. of this title only one homestead exemption in this state. No person or the family of such person shall be required to be domiciled thereon if such person is in the armed service of the United States in time of war or during a state of national emergency as declared by the Congress or the President of the United States, and such person shall not be required to be domiciled thereon in order to assert or claim the exemption provided in Section 2889 of this title, and such exemption may be claimed by any agent of, or member of the family of, such person. The surviving spouse and/or minor children of a deceased person shall be considered record owners of the homestead where the title of record in the office of the county clerk on January 1 is in the name of the deceased, but in all other cases the deed or other evidence of ownership must be of record in the office of the county clerk on January 1 in order for any person to be qualified as the record owner. However, a natural person actually owning, residing and domiciled in the residence on January 1 shall be deemed to be the record owner of the residence on January 1, within the meaning of this section, if the deed or other evidence of ownership of such person, executed on or before January 1, be of record in the office of the county clerk on or before February 1 immediately following. Despite any provision to the contrary in this section, if a parent or parents residing and domiciled in the residence own the residence jointly with one or more of their children, whether residing together or separated, and where the record joint ownership of the property is recorded in the office of the county clerk in accordance with the provisions of this section, the parent or parents residing and domiciled in the residence shall be entitled to the entire homestead exemption. A rural homestead shall not include more than one hundred sixty (160) acres of land and the improvements thereon. An urban homestead shall not include any land except the lot or lots, or the unplatted tract, upon which are located the dwelling, garage, barn and/or other outbuildings necessary or convenient for family use.

2. Despite any provision to the contrary in this section, the person actually owning, residing and domiciled in the residence as of the date of a tornado shall be deemed to be the record owner of the residence on such date, within the meaning of this section, if the deed or other evidence of ownership of such person, executed on or before such date, be of record in the office of the county clerk on or before such date. However, the provisions of this paragraph shall only apply to any person who is eligible to claim the income tax credit pursuant to Section 2357.29 of this title with respect to a tornado or to any person whose primary residence was damaged or destroyed in a tornado and who purchased or built a new primary residence at a location within this state other than the location of the damaged or destroyed residence. For the purposes of this section, "tornado" means a tornado which occurred in calendar year 2013 or any subsequent tornado for which a Presidential Major Disaster Declaration was issued.

B. The term "rural homestead" as used herein shall mean and include any homestead located outside a city or town or outside any platted subdivision or addition.

C. The term "urban homestead" as used herein shall mean and include any homestead located within any city or town whether incorporated or unincorporated, or located within a platted subdivision or addition, whether such subdivision or addition be a part of a city or town. In no case shall an urban homestead exceed in area one (1) acre.

Laws 1988, c. 162, § 88, eff. Jan. 1, 1992; Laws 1997, c. 138, § 1, eff. Nov. 1, 1997; Laws 2000, c. 314, § 27, emerg. eff. June 5, 2000; Laws 2002, c. 190, § 3, emerg. eff. May 6, 2002; Laws 2003, c. 374, § 6, emerg. eff. June 4, 2003; Laws 2013, c. 370, § 5, emerg. eff.

May 29, 2013, Laws 2014, c.329, §6, emerg. eff. May 23, 2014.

**68 O.S. 2011, § 2889. Homesteads – Classification – Exemption from ad valorem taxation.**

Homesteads, as defined in Section 2888 of this title, are hereby classified for the purpose of taxation as provided in Section 22 of Article X of the Oklahoma Constitution. All homesteads in this state shall be assessed for taxation the same as other real property therein, except that each homestead, as defined by Section 2801 et seq. of this title, shall be exempted from all forms of ad valorem taxation to the extent of One Thousand Dollars (\$1,000.00) of the assessed valuation.

Laws 1988, c. 162, § 89, eff. Jan. 1, 1992; Laws 1997, c. 304, § 10, emerg. eff. May 29, 1997.

**68 O.S. 2011, § 2890. Additional homestead exemption.**

A. In addition to the amount of the homestead exemption authorized and allowed in Section 2889 of this title, an additional exemption is hereby granted, to the extent of One Thousand Dollars (\$1,000.00) of the assessed valuation on each homestead of heads of households whose gross household income from all sources for the preceding calendar year did not exceed Twenty Thousand Dollars (\$20,000.00).

B. The term "gross household income" as used in this section means the gross amount of income of every type, regardless of the source, received by all persons occupying the same household, whether such income was taxable or nontaxable for federal or state income tax purposes, including pensions, annuities, federal Social Security, unemployment payments, public assistance payments, alimony, support money, workers' compensation, loss-of-time insurance payments, capital gains and any other type of income received, and excluding gifts. The term "gross household income" shall not include any veterans' disability compensation payments. The term "head of household" as used in this section means a person who as owner or joint owner maintains a home and furnishes support for the home, furnishings, and other material necessities.

C. The application for the additional homestead exemption shall be made each year on or before March 15 or within thirty (30) days from and after receipt by the taxpayer of notice of valuation increase, whichever is later, and upon the form prescribed by the Oklahoma Tax Commission, which shall require the taxpayer to certify as to the amount of gross income. Upon request of the county assessor, the Oklahoma Tax Commission shall assist in verifying the correctness of the amount of the gross income.

D. For persons sixty-five (65) years of age or older as of March 15 and who have previously qualified for the additional homestead exemption, no annual application shall be required in order to receive the exemption provided by this section; however, any person whose gross household income in any calendar year exceeds the amount specified in this section in order to qualify for the additional homestead exemption shall notify the county assessor and the additional exemption shall not be allowed for the applicable year. Any executor or administrator of an estate within which is included a homestead property exempt pursuant to the provisions of this section shall notify the county assessor of the change in status of the homestead property if such property is not the homestead of a person who would be

eligible for the exemption provided by this section.

Laws 1988, HB 1750, c. 162, § 90, eff. January 1, 1992; Amended by Laws 1991, HB 1588, c. 249, § 10, eff. January 1, 1992; Amended by Laws 1996, SB 681, c. 323, § 2, eff. January 1, 1997; Amended by Laws 2004, SB 1146, § 8, emerg. eff. June 4, 2004; Amended by Laws 2016, HB 2349, c. 56, § 1, eff. November 1, 2016.

**68 O.S. 2011, § 2890.1. Application for limit on fair cash value of homestead – Qualifications for limitation.**

A. The application for a limit on the fair cash value of homestead property as provided for in Section 8C of Article X of the Oklahoma Constitution shall be made on or before March 15 or within thirty (30) days from and after receipt by the taxpayer of a notice of valuation increase, whichever is later. The application shall be made upon a form prescribed by the Oklahoma Tax Commission, which shall require the taxpayer to certify as to the amount of gross household income. As used in Section 8C of Article X of the Oklahoma Constitution, "gross household income" shall be as defined in Section 2890 of this title. Upon request of the county assessor, the Oklahoma Tax Commission shall assist in verifying the correctness of the amount of the gross income.

B. For persons who have previously qualified for the limitation on the fair cash value of homestead property as provided for in Section 8C of Article X of the Oklahoma Constitution, no annual application shall be required in order to be subject to the limitation. However:

1. Any such person whose gross household income in any calendar year exceeds the amount provided for in Section 8C of Article X of the Oklahoma Constitution shall notify the county assessor and the limitation shall not be allowed for the applicable year; and
2. Any such person who makes improvements to the property shall notify the county assessor and the improvements shall be assessed in accordance with law by the county assessor and added to the assessed value of the property as provided in Section 8C of Article X of the Oklahoma Constitution.

C. Any executor or administrator of an estate within which is included a homestead property subject to the limitation of the fair cash value of homestead property as provided for in Section 8C of Article X of the Oklahoma Constitution shall notify the county assessor of the change in status of the homestead property if such property is not the homestead of a person who would be eligible for the limitation of the fair cash value of homestead property.

Laws 1997, HB 2071, c. 304, § 11, emerg. eff. May 29, 1997; Amended by Laws 2000, SB 1040, c. 314, § 28, emerg. eff. July 1, 2000; Amended by Laws 2004, HB 2208, c. 383, § 1, eff. January 1, 2005 (repealed by Laws 2005, HB 2060, c. 1, § 115, emerg. eff. March 15, 2005); Amended by Laws 2004, SB 1146, c. 446, § 9, emerg. eff. June 4, 2004; Amended by Laws 2005, HB 2060, c. 1, § 115, emerg. eff. March 15, 2005.

**68 O.S. 2011, § 2891. Homestead exemption – Forms.**

On or before January 1st of each year, the Oklahoma Tax Commission shall prescribe suitable blank forms to be used by all claimants for homestead exemption. Such forms shall contain provisions for the showing of all information which the Oklahoma Tax Commission may deem necessary to enable the proper county officials to determine



whether each claim for exemption should be allowed. It shall be the duty of the county assessor of each county in this state to furnish such forms, upon request, to each person desiring to make application for homestead exemption on property located within that county. The forms so prescribed shall be used uniformly throughout the state and no application for exemption shall be allowed unless the applicant uses the regularly prescribed form in making his or her application.

Laws 1988, c. 162, § 91, eff. Jan. 1, 1992.

### **68 O.S. Supp 2014, § 2892. Homestead exemption – Application.**

A. To receive a homestead exemption, a taxpayer shall be required to file an application with the county assessor. Such application may be filed at any time. However, the county assessor shall, if such applicant otherwise qualifies, grant a homestead exemption for a tax year only if the application is filed on or before March 15 of such year or within thirty (30) days from and after receipt by the taxpayer of notice of valuation increase, whichever is later. Except as provided in this subsection, if an application for a homestead exemption is filed after March 15 or within thirty (30) days after receipt by the taxpayer of notice of valuation increase, whichever is later, the county assessor shall, if such applicant otherwise qualifies, grant the homestead exemption beginning with the following tax year.

B. For any owner of real property who is eligible to claim the income tax credit pursuant to Section 2357.29A of this title with respect to a tornado or for any owner of real property whose primary residence was damaged or destroyed in a tornado and who purchased or built a new primary residence at a location within this state other than the location of the damaged or destroyed residence, the application for a homestead exemption may be filed after March 15 and the homestead exemption shall be granted for such year. For a tornado occurring in calendar year 2013, the exemption may be filed no later than June 1, 2014. For any subsequent tornado, the exemption may be filed no later than June 1 of the year immediately following the year during which the tornado occurred. For the purposes of this section, "tornado" means a tornado which occurred in calendar year 2013 or any subsequent tornado for which a Presidential Major Disaster Declaration was issued.

C. Any taxpayer who has been granted a homestead exemption and who continues to occupy such homestead property as a homestead, shall not be required to reapply for such homestead exemption.

D. Once granted, the homestead exemption shall remain in full force and effect for each succeeding year, so long as:

1. The record of actual property ownership is vested in the taxpayer;
2. The instrument of ownership is on record in the county clerk's office;
3. The owner-taxpayer is in all other respects entitled by law to the homestead exemption; and
4. The taxpayer has no delinquent accounts appearing on the personal property tax lien docket in the county treasurer's office. On October 1 of each year, the county treasurer will provide a copy of the personal property tax lien docket to the county assessor. Based upon the personal property tax lien docket, the county assessor shall act to cancel the homestead exemption of all property owners having delinquent personal property taxes. Such cancellation of the homestead exemption will become effective January 1 of the following year and will remain in effect for at least one (1) calendar year; however, such

cancellation will not become effective January 1 of the following year if the taxpayer pays such delinquent personal property taxes prior to January 1. Cancellation of the homestead exemption will require the county assessor to notify each taxpayer no later than January 1 of the next calendar year whose homestead is canceled and will require the taxpayer to refile an application for homestead exemption by those dates so indicated in this section and the payment of all delinquent personal property taxes before the homestead can be reinstated.

E. Any purchaser or new owner of real property must file an application for homestead exemption as herein provided.

F. The application for homestead exemption shall be filed with the county assessor of the county in which the homestead is located. A taxpayer applying for homestead exemption shall not be required to appear before the county assessor in person to submit such application.

G. The property owner shall sign and swear to the truthfulness and correctness of the application's contents. If the property owner is a minor or incompetent, the legal guardian shall sign and swear to the contents of the application.

H. The county assessor and duly appointed deputies are authorized and empowered to administer the required oaths.

I. The taxpayer shall notify the county assessor following any change in the use of property with homestead exemption thereon. The notice of change in homestead exemption status of property shall be in writing and may be filed with the county assessor at any time on or before March 15 of the next following year after which such change occurs. The filing of a deed or other instrument evidencing a change of ownership or use shall constitute sufficient notice to the county assessor.

J. Any single person of legal age, married couple and their minor child or children, or the minor child or children of a deceased person, whether residing together or separated, or surviving spouse shall be allowed under this Code only one homestead exemption in the State of Oklahoma.

K. Any property owner who fails to give notice of change to the county assessor and permits the allowance of homestead exemption for any succeeding year where such homestead exemption is unlawful and improper shall owe the county treasurer:

1. An amount equal to twice the amount of the taxes lawfully due but not paid by reason of such unlawful and improper allowance of homestead exemption; and

2. The interest and penalty on such total sum as provided by statutes on delinquent ad valorem taxes. There shall be a lien on the property while such taxes are unpaid, but not for a period longer than that provided by statute for other ad valorem tax liens.

L. Any person who has intentionally or knowingly permitted the unlawful and improper allowance of homestead exemption shall forfeit the right to a homestead exemption on any property in this state for the two (2) succeeding years.

Laws 1988, c. 162, § 92, eff. Jan. 1, 1992; Laws 1989, c. 321, § 20, operative Jan. 1, 1992; Laws 1990, c. 63, § 2, eff. Jan. 1, 1992; Laws 1997, c. 345, § 3, eff. Nov. 1, 1997; Laws 1998, c. 405, § 11, eff. Nov. 1, 1998; Laws 2000, c. 314, § 29, emerg. eff. June 5, 2000; Laws 2002, c. 190, § 4, emerg. eff. May 6, 2002; Laws 2003, c. 374, § 7, emerg. eff. June 4, 2003; Laws 2004, c.447, § 10, emerg. eff. June 4, 2004; Laws 2013, c. 370, § 7, emerg. eff. May 29, 2013, Laws 2014, c329, § 7, emerg. eff. May 23, 2014.

**68 O.S. 2011, § 2893. Homestead exemption – Approval or rejection – Notice.**

The county assessor shall examine each application for homestead exemption filed with him and shall determine whether or not such application should be approved or rejected and if approved, determine the amount of the exemption. If the application is approved, he shall mark the same “approved” and show thereon the amount of exemption allowed and make the proper deduction upon his assessment rolls. In case he finds that the exemption should not be allowed by reason of not being in conformity to law, he shall mark the application “rejected” and state thereon the reason for such rejection. In any case where the county assessor disallows or reduces an application for exemption, he shall notify the applicant of his action by mailing written notice to him at the address shown in the application, which notice shall be on forms prescribed by the Oklahoma Tax Commission. All applications for exemption, showing thereon the action of the county assessor, shall be delivered to the county board of equalization on or before the fourth Monday of April of each year.

Laws 1988, c. 162, § 93, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2894. Homestead exemption – Review of applications by county board of equalization.**

The county board of equalization shall have the authority and it shall be its duty to review any and all applications for homestead exemption which may have been filed with the county assessor and to make whatever order is necessary in order to grant homestead exemption to all applicants who are legally entitled to such exemption and prevent unlawful exemption on any property. If the board disallows any exemption which has theretofore been allowed by the county assessor, or changes the amount of exemption as allowed by the county assessor, such disallowance or change shall not be final until ten (10) days’ notice in writing of said change shall have been given the applicant, and an opportunity for a hearing afforded on such disallowance or change.

Laws 1988, c. 162, § 94, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2895. Homestead exemption – Hearing before county board of equalization when application rejected or amount changed – Appeal.**

A. In any case where the county assessor or county board of equalization disallows or rejects an application for homestead exemption or changes the amount of said exemption from that claimed by the applicant, said applicant may obtain a hearing before the county board of equalization by filing a written complaint with the secretary of said board within ten (10) days from receipt of the notice from the county assessor or county board of equalization, showing such rejection or change in amount, and said complaint shall specify his grievances, and the pertinent facts in relation thereto, in ordinary and concise language and without repetition, and in such manner as to enable a person of common understanding to know what is intended; and the county board of equalization shall be authorized and empowered to take evidence pertinent to said complaint; and for that purpose, is authorized

to compel the attendance of witnesses and the production of books, records and papers, by subpoena.

B. The taxpayer shall have the right to appeal from the finding of the board with reference to his application for homestead exemption, as is or may be provided by law for appeals from the county board of equalization on questions of valuation of property, and the appeal shall be taken in the same manner and subject to the same requirements.

Laws 1988, c. 162, § 95, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2896. Homesteads – Separate listing and assessment – Buildings used for both dwelling and business or commercial purposes – Rural homesteads.**

A. All homesteads shall be separately listed and assessed and separately described on the assessment rolls and tax rolls wherever possible. No homestead exemption shall be allowed on any improvements on real estate or other buildings which are used for business or commercial purposes, but where the same improvement or building is used both as a dwelling and for business purposes the value of that portion used as a dwelling shall be considered to be a part of the homestead and subject to exemption.

B. In any case where a building is used partially as a dwelling and partially for business or commercial purposes, or where some buildings on the same tract of land consist of the dwelling and appurtenances and others are used for business or commercial purposes, it shall be the duty of the county assessor to separately value the dwelling and appurtenances and that part used for business or commercial purposes. The keeping of boarders or roomers by citizens in a building maintained otherwise exclusively as a home shall not be considered as commercial purposes.

C. The location and use of a part of a building or buildings for business or commercial purposes on a rural homestead shall not prevent the owner of such homestead from obtaining an exemption on one hundred sixty (160) acres of land; but in case of urban homesteads where it is impossible to definitely separate by description, land upon which the dwelling and appurtenances are located, from the land upon which the business or commercial buildings are located, only that proportion of the land shall be considered a part of the homestead and subject to exemption which the proportion of the assessed value of the dwelling and appurtenances bears to the total assessed valuation of all buildings and improvements on such lot or lots.

D. In the case of rooming houses, duplexes, apartment buildings, or any other building occupied by more than one family, and used entirely for residential purposes, the homestead and part subject to exemption shall be considered only that proportion of the total assessed value of the land and improvements as the number of rooms occupied by the owner bears to the total number of rooms of such building. The renting of not to exceed three bedrooms shall not constitute business or commercial use or affect the exemption of a homestead and at no part of any hotel, motel, hostelry or apartment hotel shall be exempt.

E. In the case of rural homesteads, the homestead shall consist of not more than one hundred sixty (160) acres of land, which shall include and be about and contiguous or adjacent to the land upon which the dwelling house stands, to be selected by the owner, and the land designated as the homestead shall, as nearly as possible, consist of some legal subdivision of a section or sections.

Laws 1988, c. 162, § 96, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2897. Homestead exemption – Laws relating to assessment of property not impaired.**

No law relating to homestead exemption shall in any manner affect, alter or impair any law relating to the assessment of property, and each homestead which may be entitled to exemption shall be assessed at its fair cash value, estimated at the price it would bring at a fair voluntary sale as is provided by law.

Laws 1988, c. 162, § 97, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2898. Rules and regulations.**

It shall be the duty of the Oklahoma Tax Commission to issue for the information and guidance of the county assessors and county boards of equalization proper rules and regulations, not inconsistent with the provisions of the Ad Valorem Tax Code,<sup>1</sup> affecting the application, hearing, assessment or equalization of property which is claimed to be entitled to the exemption granted by this Code.

Laws 1988, c. 162, § 98, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2899. County assessor – Report to Tax Commission.**

It shall be the duty of each county assessor, on or before June 15 of each year unless delayed by court action or other extraordinary circumstances certified by the Oklahoma Tax Commission, to make a report to the Oklahoma Tax Commission upon forms to be prescribed and furnished by the Oklahoma Tax Commission, showing the following information which shall reflect the current balanced records of the county assessor:

1. Total number of rural homesteads within his county; total number of acres allowed homestead exemption; total assessed valuation of rural homesteads before exemption; total amount of exemption allowed on the rural homesteads; and the total assessed valuation of rural homesteads, less exemptions allowed.

2. Total number of urban homesteads within his county; total number of lots allowed homestead exemption; total assessed valuation of urban homesteads before exemption; total amount of exemption allowed on urban homesteads; and the total assessed valuations of urban homesteads, less exemptions allowed.

Laws 1988, c. 162, § 99, eff. Jan. 1, 1992; Laws 1989, c. 321, § 21, operative Jan. 1, 1992; Laws 1994, c. 278, § 31, eff. Sept. 1, 1994.

**68 O.S. 2011, § 2899.1. Personal Information Regarding Undercover or Covert Law Enforcement Officers Not Publicly Available on the Internet - Court Order Homestead exemption – Unlawful acts – Penalties**

A. All law enforcement organizations in the state of Oklahoma shall be permitted to request

to a county assessor that personal information regarding undercover or covert law enforcement officers not be made publicly available on the internet, but instead kept in a secure location at a county assessor's office where it may be made available to authorized persons pursuant to law.

B. For purposes of this section, "personal information" shall mean:

1. The home address of a person;
2. The home address of the spouse, domestic partner or minor child of a person; and
3. Any telephone number or electronic mail address of a person.

C. Any law enforcement official who wishes to have the personal information of an undercover or covert officer that is contained in the records of a county assessor be kept confidential must obtain an order of a court that requires the county assessor to maintain the personal information of the person or entity in a confidential manner. Such an order must be based on a sworn affidavit by the law enforcement official, which affidavit:

1. States that the individual whose information is to be kept confidential is an undercover or covert officer; and
2. Sets forth sufficient justification for the request for confidentiality.

Upon receipt of such an order, a county assessor shall keep such information confidential and shall not disclose the confidential information to anyone not specifically authorized by law to view the information, unless disclosure is specifically authorized in writing by that person or the affiant. A county assessor shall not post such confidential information on the Internet.

Laws 2019, SB 679, c. 219, § 1, emerg. eff. April 29, 2019.

## **ARTICLE 29 EXEMPTIONS, COLLECTION AND PAYMENT**

### **68 O.S. 2011, § 2900. Homestead exemption – Unlawful acts – Penalties.**

If any person make any false or fraudulent claim for exemption, or make any false statement or false representation of a material fact, in support of such claim, or any person who assists another in the preparation of any such false or fraudulent claim, or enters into any collusion with another by the execution of a fictitious deed, or other instrument, for the purpose of obtaining unlawful homestead exemption pursuant to the provisions of this Code, shall be guilty of a misdemeanor and subject, upon conviction thereof, to a forfeiture of the exemption herein granted for a period of two (2) years from date of conviction, and to a fine of not less than Twenty-five Dollars (\$25.00), nor more than Two Hundred Dollars (\$200.00), or by imprisonment in the county jail for not more than six (6) months, or both. Any person who shall make oath to any false or fraudulent homestead exemption application shall be guilty of the felony of perjury and, upon conviction, subject to the penalty provided by law for the felony of perjury.

Laws 1988, c. 162, § 100, eff. Jan. 1, 1992; Laws 1997, c. 133, § 566, eff. July 1, 1999.

### **68 O.S. 2011, § 2901. Homestead exemption – Situs of taxpayer.**

The claiming of a homestead exemption as provided by the Ad Valorem Tax Code<sup>1</sup>

shall thereby fix the situs of such taxpayer in this state for all income, estate and other taxes levied by the State of Oklahoma.

Laws 1988, c. 162, § 101, eff. Jan. 1, 1992.

**68 O.S. Supp 2016 § 2902. Manufacturing facilities – Exemption from ad valorem tax.**

A. Except as otherwise provided by subsection H of [Section 3658](#) of this title pursuant to which the exemption authorized by this section may not be claimed, a qualifying manufacturing concern, as defined by [Section 6B of Article X of the Oklahoma Constitution](#), and as further defined herein, shall be exempt from the levy of any ad valorem taxes upon new, expanded or acquired manufacturing facilities, including facilities engaged in research and development, for a period of five (5) years. The provisions of [Section 6B of Article X of the Oklahoma Constitution](#) requiring an existing facility to have been unoccupied for a period of twelve (12) months prior to acquisition shall be construed as a qualification for a facility to initially receive an exemption, and shall not be deemed to be a qualification for that facility to continue to receive an exemption in each of the four (4) years following the initial year for which the exemption was granted. Such facilities are hereby classified for the purposes of taxation as provided in [Section 22 of Article X of the Oklahoma Constitution](#).

B. For purposes of this section, the following definitions shall apply:

1. "Manufacturing facilities" means facilities engaged in the mechanical or chemical transformation of materials or substances into new products and except as provided by paragraph 8 of subsection C of this section shall include:

a. Establishments which have received a manufacturer exemption permit pursuant to the provisions of [Section 1359.2](#) of this title,

b. Facilities, including repair and replacement parts, primarily engaged in aircraft repair, building and rebuilding whether or not on a factory basis,

c. Establishments primarily engaged in computer services and data processing as defined under Industrial Group Numbers 5112 and 5415, and U.S. Industry Number 334611 and 519130 of the NAICS Manual, latest revision, and which derive at least fifty percent (50%) of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer, and as defined under Industrial Group Number 5142 of the NAICS Manual, latest revision, which derive at least eighty percent (80%) of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer. Eligibility as a manufacturing facility pursuant to this subparagraph shall be established, subject to review by the Oklahoma Tax Commission, by annually filing an affidavit with the Tax Commission stating that the facility so qualifies and such other information as required by the Tax Commission. For purposes of determining whether annual gross revenues are derived from sales to out-of-state buyers, all sales to the federal government shall be considered to be an out-of-state buyer,

d. For which the investment cost of the construction, acquisition or expansion of the manufacturing facility is Two Hundred Fifty Thousand Dollars (\$250,000.00) or more. Provided, "investment cost" shall not include the cost of direct replacement, refurbishment, repair or maintenance of existing machinery or equipment, except that "investment cost" shall include capital expenditures for direct replacement, refurbishment,

repair or maintenance of existing machinery or equipment that qualifies for depreciation and/or amortization pursuant to the Internal Revenue Code of 1986, as amended, and such expenditures shall be eligible as a part of an "expansion" that otherwise qualifies under this section, and

e. Establishments primarily engaged in distribution as defined under Industry Numbers 49311, 49312, 49313 and 49319 and Industry Sector Number 42 of the NAICS Manual, latest revision, and which meet the following qualifications:

(1) Construction with an initial capital investment of at least Five Million Dollars (\$5,000,000.00),

(2) Employment of at least one hundred (100) full-time-equivalent employees, as certified by the Oklahoma Employment Security Commission,

(3) Payment of wages or salaries to its employees at a wage which equals or exceeds one hundred seventy-five percent (175%) of the federally mandated minimum wage, as certified by the Oklahoma Employment Security Commission, and

(4) Commencement of construction on or after November 1, 2007, with construction to be completed within three (3) years from the date of the commencement of construction.

Eligibility as a manufacturing facility pursuant to this subparagraph shall be established, subject to review by the Tax Commission, by annually filing an affidavit with the Tax Commission stating that the facility so qualifies and containing such other information as required by the Tax Commission.

Provided, eating and drinking places, as well as other retail establishments, shall not qualify as manufacturing facilities for purposes of this section, nor shall centrally assessed properties.

Eligibility as a manufacturing facility pursuant to this subparagraph shall be established, subject to review by the Tax Commission, by annually filing an application with the Tax Commission stating that the facility so qualifies and containing such other information as required by the Tax Commission;

2. "Facility" and "facilities" means and includes the land, buildings, structures, improvements, machinery, fixtures, equipment and other personal property used directly and exclusively in the manufacturing process; and

3. "Research and development" means activities directly related to and conducted for the purpose of discovering, enhancing, increasing or improving future or existing products or processes or productivity.

C. The following provisions shall apply:

1. A manufacturing concern shall be entitled to the exemption herein provided for each new manufacturing facility constructed, each existing manufacturing facility acquired and the expansion of existing manufacturing facilities on the same site, as such terms are defined by [Section 6B of Article X of the Oklahoma Constitution](#) and by this section;

2. Except as otherwise provided in paragraph 5 of this subsection, 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;

3. Any exemption as to the expansion of an existing manufacturing facility shall be limited to the increase in ad valorem taxes directly attributable to the expansion;

4. Except as provided in paragraphs 5 and 6 of this subsection, all initial applications for any exemption for a new, acquired or expanded manufacturing facility shall be granted



only if:

a. there is a net increase in annualized base payroll over the initial payroll of at least Two Hundred Fifty Thousand Dollars (\$250,000.00) 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, while maintaining or increasing base payroll in subsequent years, or at least One Million Dollars (\$1,000,000.00) 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, while maintaining or increasing base payroll in subsequent years; provided the payroll requirement of this subparagraph shall be waived for claims for exemptions, including claims previously denied or on appeal on March 3, 2010, for all initial applications for exemption filed on or after January 1, 2004, and on or before March 31, 2009, and all subsequent annual exemption applications filed related to the initial application for exemption, for an applicant, if the facility has been located in Oklahoma for at least fifteen (15) years engaged in marine engine manufacturing as defined under U.S. Industry Number 333618 of the NAICS Manual, latest revision, and has maintained an average employment of five hundred (500) or more full-time-equivalent employees over a ten-year period. Any applicant that qualifies for the payroll requirement waiver as outlined in the previous sentence and subsequently closes its Oklahoma manufacturing plant prior to January 1, 2012, may be disqualified for exemption and subject to recapture. For an applicant engaged in paperboard manufacturing as defined under U.S. Industry Number 322130 of the NAICS Manual, latest revision, union master payouts paid by the buyer of the facility to specified individuals employed by the facility at the time of purchase, as specified under the purchase agreement, shall be excluded from payroll for purposes of this section.

In order to provide certainty with respect to investments in manufacturing facilities pertaining to all initial applications for exemption filed on or after January 1, 2016, the following definitions shall apply:

(1) "Base payroll" shall mean total payroll adjusted for any nonrecurring bonuses, exercise of stock option or stock rights and other nonrecurring, extraordinary items included in total payroll, and

(2) "Initial payroll" shall mean base payroll for the year immediately preceding the initial construction, acquisition or expansion.

The Tax Commission shall verify payroll information through the Oklahoma Employment Security Commission by using reports from the Oklahoma Employment Security Commission for the calendar year immediately preceding the year for which initial application is made for base-line payroll, which must be maintained or increased for each subsequent year; provided, a manufacturing facility shall have the option of excluding from its payroll, for purposes of this section:

i. Payments to sole proprietors, members of a partnership, members of a limited liability company who own at least ten percent (10%) of the capital of the limited liability company or stockholder-employees of a corporation who own at least ten percent (10%) of the stock in the corporation, and

ii. Any nonrecurring bonuses, exercise of stock option or stock rights or other nonrecurring, extraordinary items included in total payroll numbers as reported by the Oklahoma Employment Security Commission. A manufacturing facility electing either option shall indicate such election upon its application for an exemption under this section. Any manufacturing facility electing either option shall submit such information as the Tax

Commission may require in order to verify payroll information. Payroll information submitted pursuant to the provisions of this paragraph shall be submitted to the Tax Commission and shall be subject to the provisions of [Section 205](#) of this title, and

b. The facility offers, or will offer within one hundred eighty (180) days of the date of employment, a basic health benefits plan to the full-time-equivalent employees of the facility, which is determined by the Department of Commerce to consist of the elements specified in subparagraph b Of paragraph 1 of subsection A of [Section 3603](#) of this title or elements substantially equivalent thereto.

For purposes of this section, calculation of the amount of increased base payroll shall be measured from the start of initial construction or expansion to the completion of such construction or expansion or for three (3) years from the start of initial construction or expansion, whichever occurs first. The amount of increased base payroll shall include payroll for full-time-equivalent employees in this state who are employed by an entity other than the facility which has previously or is currently qualified to receive an exemption pursuant to the provisions of this section and who are leased or otherwise provided to the facility, if such employment did not exist in this state prior to the start of initial construction or expansion of the facility. The manufacturing concern shall submit an affidavit to the Tax Commission, signed by an officer, stating that the construction, acquisition or expansion of the facility will result in a net increase in the annualized base payroll as required by this paragraph and that full-time-equivalent employees of the facility are or will be offered a basic health benefits plan as required by this paragraph. If, after the completion of such construction or expansion or after three (3) years from the start of initial construction or expansion, whichever occurs first, the construction, acquisition or expansion has not resulted in a net increase in the amount of annualized base payroll, if required, or any other qualification specified in this paragraph has not been met, the manufacturing concern shall pay an amount equal to the amount of any exemption granted, including penalties and interest thereon, to the Tax Commission for deposit to the Ad Valorem Reimbursement Fund;

5. If a facility fails to meet the base payroll requirement of subparagraph a of paragraph 4 of this subsection, the payroll requirement shall be waived for claims for exemptions, including claims previously denied or on appeal on June 1, 2009, for all initial applications for exemption filed on or after January 1, 2004, and on or before March 31, 2009, and all subsequent annual exemption applications filed related to such initial application for exemption, for an applicant, if the facility:

a. Has been located for at least five (5) years as of March 31, 2009, in a county in Oklahoma with a population of six hundred thousand (600,000) or more,

b. Is owned by an applicant that has been engaged in manufacturing as defined under U.S. Industry Numbers 323110, 323111, 323121 and 323122 of the NAICS Manual, latest revision,

c. Is owned by an applicant that maintains a workforce of at least three hundred (300) employees on June 1, 2009,

d. Is owned by an applicant that has filed multiple applications for exemption pursuant to this section, and

e. Is owned by an applicant that operates at least one facility in this state of at least seven hundred thirty thousand (730,000) square feet on June 1, 2009.

In the event that any applicant obtaining a waiver of the payroll requirement pursuant to this paragraph ceases to operate all of its facilities in this state on or before a date that is

four (4) years after any initial application for an exemption is filed by such applicant, all sums of property taxes exempted under this paragraph through a waiver of the payroll requirement that relate to such application shall become due and payable as if such sums were assessed in the year in which the applicant ceases to operate all of its facilities in the state;

6. Any new, acquired or expanded automotive final assembly manufacturing facility which does not meet the requirements of paragraph 4 of this subsection shall be granted an exemption only if all other requirements of this section are met and only if the investment cost of the construction, acquisition or expansion of the manufacturing facility is Three Hundred Million Dollars (\$300,000,000.00) or more and the manufacturing facility retains an average employment of one thousand seven hundred fifty (1,750) or more full-time-equivalent employees in the year in which the exemption is initially granted and in each of the four (4) subsequent years only if an average employment of one thousand seven hundred fifty (1,750) or more full-time-equivalent employees is maintained in the subsequent year. Any property installed to replace property damaged by the tornado or natural disaster that occurred May 8, 2003, may continue to receive the exemption provided in this paragraph for the full five-year period based on the value of the previously qualifying assets as of January 1, 2003. The exemption shall continue in effect as long as all other qualifications in this paragraph are met. If the average employment of one thousand seven hundred fifty (1,750) or more full-time-equivalent employees is reduced as a result of temporary layoffs because of a tornado or natural disaster on May 8, 2003, then the average employment requirement shall be waived for year 2003 of the exemption period. Calculation of the number of employees shall be made in the same manner as required under [Section 2357.4](#) of this title for an investment tax credit. As used in this paragraph, "expand" and "expansion" shall mean and include any increase to the size or scope of a facility as well as any renovation, restoration, replacement or remodeling of a facility which permits the manufacturing of a new or redesigned product;

7. Any new, acquired, or expanded computer data processing, data preparation, or information processing services provider classified in Industrial Group Number 7374 of the SIC Manual, latest revision, and U.S. Industry Number 514210 of the North American Industrial Classification System (NAICS) Manual, latest revision, may apply for exemptions under this section for each year in which new, acquired, or expanded capital improvements to the facility are made if:

a. There is a net increase in annualized payroll of the applicant at any facility or facilities of the applicant in this state of at least Two Hundred Fifty Thousand Dollars (\$250,000.00), which is attributable to the capital improvements, or a net increase of Seven Million Dollars (\$7,000,000.00) or more in capital improvements, while maintaining or increasing payroll at the facility or facilities in this state which are included in the application, and

b. The facility offers, or will offer within one hundred eighty (180) days of the date of employment of new employees attributable to the capital improvements, a basic health benefits plan to the full-time-equivalent employees of the facility, which is determined by the Department of Commerce to consist of the elements specified in subparagraph b of paragraph 1 of subsection A of [Section 3603](#) of this title or elements substantially equivalent thereto;

8. Effective January 1, 2017, an entity engaged in electric power generation by means of wind, as described by the North American Industry Classification System, No. 221119,

shall not be defined as a qualifying manufacturing concern for purposes of the exemption otherwise authorized pursuant to [Section 6B of Article X of the Oklahoma Constitution](#) or qualify as a "manufacturing facility" as defined in this section. No initial application for exemption shall be filed by or accepted from an entity engaged in electric power generation by means of wind on or after January 1, 2018; and

9. An entity or applicant engaged in an industry as defined under U.S. Industry Number 324110 of the NAICS Manual, latest revision, which has applied for or been granted an exemption for a time period which began on or after calendar year 2012 and before calendar year 2016 but which did not meet the payroll requirements of subparagraph a of paragraph 4 of this subsection because of nonrecurring bonuses, exercise of stock option or stock rights or other nonrecurring, extraordinary items included in total payroll in the previous year, shall be allowed an exemption, beginning with calendar year 2016, for the number of years, including the calendar year for which the exemption was denied, remaining in the entity's five-year exemption period, provided such entity attains or increases payroll at or above the initial or base payroll established for the exemption.

D. 1. Except as provided in paragraph 2 of this subsection, the five-year period of exemption from ad valorem taxes for any qualifying manufacturing facility property shall begin on January 1 following the initial qualifying use of the property in the manufacturing process.

2. The five-year period of exemption from ad valorem taxes for any qualifying manufacturing facility, as specified in subparagraphs a and b of this paragraph, which is located within a tax incentive district created pursuant to the Local Development Act by a county having a population of at least five hundred thousand (500,000), according to the most recent Federal Decennial Census, shall begin on January 1 following the expiration or termination of the ad valorem exemption, abatement, or other incentive provided through the tax incentive district. Facilities qualifying pursuant to this subsection shall include:

a. A manufacturing facility as defined in subparagraph c of paragraph 1 of subsection B of this section, and

b. An establishment primarily engaged in distribution as defined under Industry Number 49311 of the North American Industry Classification System for which the initial capital investment was at least One Hundred Eighty Million Dollars (\$180,000,000.00); provided, that the qualifying job creation and depreciable property investment occurred prior to calendar year 2017 but not earlier than calendar year 2013.

E. Any person, firm or corporation claiming the exemption herein provided for shall file each year for which exemption is claimed, an application therefor with the county assessor of the county in which the new, expanded or acquired facility is located. The application shall be on a form or forms prescribed by the Tax Commission, and shall be filed on or before March 15, except as provided in [Section 2902.1](#) of this title, of each year in which the facility desires to take the exemption or within thirty (30) days from and after receipt by such person, firm or corporation of notice of valuation increase, whichever is later. In a case where completion of the facility or facilities will occur after January 1 of a given year, a facility may apply to claim the ad valorem tax exemption for that year. If such facility is found to be qualified for exemption, the ad valorem tax exemption provided for herein shall be granted for that entire year and shall apply to the ad valorem valuation as of January 1 of that given year. For applicants which qualify under the provisions of subparagraph b of paragraph 1 of subsection B of this section, the application shall

include a copy of the affidavit and any other information required to be filed with the Tax Commission.

F. The application shall be examined by the county assessor and approved or rejected in the same manner as provided by law for approval or rejection of claims for homestead exemptions. The taxpayer shall have the same right of review by and appeal from the county board of equalization, in the same manner and subject to the same requirements as provided by law for review and appeals concerning homestead exemption claims. Approved applications shall be filed by the county assessor with the Tax Commission no later than June 15, except as provided in [Section 2902.1](#) of this title, of the year in which the facility desires to take the exemption. Incomplete applications and applications filed after June 15 will be declared null and void by the Tax Commission. In the event that a taxpayer qualified to receive an exemption pursuant to the provisions of this section shall make payment of ad valorem taxes in excess of the amount due, the county treasurer shall have the authority to credit the taxpayer's real or personal property tax overpayment against current taxes due. The county treasurer may establish a schedule of up to five (5) years of credit to resolve the overpayment.

G. Nothing herein shall in any manner affect, alter or impair any law relating to the assessment of property, and all property, real or personal, which may be entitled to exemption hereunder shall be valued and assessed as is other like property and as provided by law. The valuation and assessment of property for which an exemption is granted hereunder shall be performed by the Tax Commission.

H. The Tax Commission shall have the authority and duty to prescribe forms and to promulgate rules as may be necessary to carry out and administer the terms and provisions of this section.

---

Laws 1988, HB 1750, c. 162, § 102, eff. January 1, 1992; Amended by Laws 1989, HB 1497, c. 221, § 2, eff. January 1, 1992; Amended by Laws 1992, SB 620, c. 396, § 2, emerg. eff. June 11, 1992; Amended by Laws 1993, SB 86, c. 68, § 1, emerg. eff. April 14, 1993; Amended by Laws 1993, SB 336, c. 273, § 2, emerg. eff. May 27, 1993; Amended by Laws 1994, SB 1121, c. 278, § 32, eff. September 1, 1994; Amended by Laws 1995, HB 1239, c. 337, § 10, emerg. eff. June 9, 1995; Amended by Laws 1997, SB 344, c. 190, § 5, emerg. eff. July 1, 1997; Amended by Laws 1998, HB 2754, c. 301, § 15, eff. November 1, 1998; Amended by Laws 1999, SB 467, c. 134, § 1, emerg. eff. April 28, 1999; Amended by Laws 1999, HB 1770, c. 363, § 1, eff. January 1, 2000; Amended by Laws 2000, SB 1019, c. 3, § 3, emerg. eff. March 2, 2000; Amended by Laws 2000, HB 1929, c. 219, § 1, emerg. eff. May 24, 2000 (repealed by Laws 2001, HB 1965, c. 5, § 46, emerg. eff. March 21, 2001); Amended by Laws 2000, HB 2010, c. 339, § 20, emerg. eff. June 6, 2000; Amended by Laws 2001, HB 1965, c. 5, § 45, emerg. eff. March 21, 2001; Amended by Laws 2001, SB 101, c. 118, § 1, emerg. eff. April 23, 2001; Amended by Laws 2001, HB 1203, c. 358, § 22, emerg. eff. July 1, 2001; Amended by Laws 2002, SB 840, c. 188, § 1, emerg. eff. May 6, 2002 (repealed by Laws 2002, HB 2904, c. 476, § 8, emerg. eff. June 6, 2002); Amended by Laws 2002, SB 980, c. 232, § 1, eff. November 1, 2002 (repealed by Laws 2002, HB 2245, c. 299, § 17, emerg. eff. May 23, 2002); Amended by Laws 2002, HB 2245, c. 299, § 15, emerg. eff. May 23, 2002 (repealed by Laws 2003, HB 1816, c. 3, § 74, emerg. eff. March 19, 2003); Amended by Laws 2003, HB 1816, c. 3, § 72, emerg. eff. March 19, 2003; Amended by Laws 2003, HB 1251, c. 374, § 8, emerg. eff. June 4, 2003 (repealed by Laws 2004, HB 2725, c. 5, §

80, emerg. eff. March 1, 2004); Amended by Laws 2003, SB 300, c. 458, § 1, emerg. eff. June 6, 2003; Amended by Laws 2004, HB 2725, c. 5, § 79, emerg. eff. March 1, 2004 (repealed by Laws 2004, SB 1254, c. 317, § 3, emerg. eff. May 19, 2004, and by Laws 2004, SB 1146, c. 447, § 22, emerg. eff. June 4, 2004); Amended by Laws 2004, HB 2192, c. 10, § 1, emerg. eff. March 15, 2004; Amended by Laws 2004, SB 1254, c. 317, § 2, emerg. eff. May 19, 2004 (repealed by Laws 2005, HB 2060, c. 1, § 117, emerg. eff. March 15, 2005); Amended by Laws 2004, SB 1146, c. 447, § 11, emerg. eff. June 4, 2004; Amended by by Laws 2005, HB 2060, c. 1, § 116, emerg. eff. March 15, 2005; Amended by Laws 2005, SB 905, c. 479, § 22, emerg. eff. July 1, 2005; Amended by Laws 2005, HB 1384, c. 286, § 1, eff. November 1, 2005 (repealed by Laws 2006, HB 3139, c. 16, § 73, emerg. eff. March 29, 2006); Amended by Laws 2006, HB 3139, c. 16, § 72, emerg. eff. March 29, 2006; Amended by Laws 2006, SB 1577, c. 281, § 30, emerg. eff. June 7, 2006; Amended by Laws 2007, SB 798, c. 352, § 1, eff. November 1, 2007; Amended by Laws 2008, SB 2129, c. 440, § 12; Amended by Laws 2008, SB 2153, c. 406, § 2, eff. November 1, 2008 (repealed by Laws 2009, SB 764, c. 2, § 29, emerg. eff. March 12, 2009); Amended by Laws 2009, SB 764, c. 2, § 28, emerg. eff. March 12, 2009; Amended by Laws 2009, SB 929, c. 387, § 1, emerg. eff. May 29, 2009 (repealed by Laws 2010, SB 2113, c. 2, § 69, emerg. eff. March 3, 2010); Amended by Laws 2009, SB 318, c. 426, § 13, emerg. eff. June 1, 2009; Amended by Laws 2010, SB 2113, c. 2, § 68, emerg. eff. March 3, 2010; Amended by Laws 2011, SB 935, c. 383, § 1, eff. January 1, 2012; Amended by Laws 2012, SB 456, c. 306, § 1, emerg. eff. May 29, 2012; Amended by Laws 2015, SB 387, c. 153, § 1, eff. January 1, 2016; Amended by Laws 2015, SB 498, c. 335, § 2 (effective date changed to January 1, 2017, by Laws 2015, SB 85, c. 340, § 1) (repealed by Laws 2016, HB 3201, c. 210, § 40, emerg. eff. April 26, 2016); Amended by Laws 2016, HB 3201, c. 210, § 39, emerg. eff. April 26, 2016; Amended by Laws 2016, SB 1282, c. 317, § 3; Amended by Laws 2019, SB 695, c. 258, § 1, eff. November 1, 2019.

## **68 O.S. 2011, § 2902.1. Requirements for applications under subsection C of Section 2902.**

In order to administer subsection C of Section 2902 of this title, the following dates and activities shall apply:

1. Any person, firm or corporation claiming the exemption herein provided pursuant to subsection C of Section 2902 of this title shall file, each year for which the exemption is claimed, an application therefor with the county assessor of the county in which the new, expanded or acquired facility is located. Such application shall be on a form or forms prescribed by the Oklahoma Tax Commission and shall be filed before July 1, 1993; and, thereafter subsequent years of application for the exemption shall be filed on or before March 15 of the calendar year in which the facility desires to take the exemption.

Provided, for those person, firms or corporations qualifying pursuant to subsection C of Section 2902 of this title, the exemption from ad valorem taxes shall continue in effect for the four (4) following years upon application as long as all requirements in subsection C of Section 2902 of this title are met; and

2. Such application shall be examined by the county assessor and approved or rejected by the county assessor in the same manner as provided by law for approval or rejection of claims for homestead exemptions. Any applicants rejected by the county

assessor whose applications were received before July 1, 1993, may protest any rejection to the county equalization board which shall conduct hearings to protest in the manner prescribed pursuant to Title 68 of the Oklahoma Statutes. In the event the county equalization board has adjourned and so is unable to conduct a review of the county assessor's rejection in tax year 1993, the board shall hear the protest in 1994. Provided, applicants must appeal within thirty (30) days of rejection. The applicant shall not be required to pay the tax until appeal is heard by the county equalization board. In the event payment is determined to be due by the county equalization board, the company shall pay said tax, but no interest or penalty shall be assessed or due. Approved applications shall be filed by the county assessor with the Tax Commission no later than August 1, 1993. Incomplete applications and applications filed after such date will be declared null and void by the Tax Commission.

Laws 1993, c. 273, § 3, emerg. eff. May 27, 1993; Laws 2004, c. 447, § 12, emerg. eff. June 4, 2004.

**68 O.S. 2011, § 2902.2. Intangible personal property tax exemption – Application – Affidavit.**

Any person, firm, or corporation claiming the exemption provided in Section 6A of Article X of the Oklahoma Constitution, relating to property moving through the state in interstate commerce, shall file an application with the county assessor for each year for which the exemption is claimed. The application shall be on a form prescribed by the Oklahoma Tax Commission and shall be filed during the year in which the tax is due, on or before March 15 or within thirty (30) days from and after receipt by the taxpayer of a notice of valuation increase, whichever is later. Claims filed for previous years shall be declared null and void. Eligibility for the exemption shall be established by annually filing an affidavit with the county assessor stating that the property qualifies for exemption pursuant to the provisions of Section 6A of Article X of the Oklahoma Constitution, relating to property moving through the state in interstate commerce, and such other information as may be required by the county assessor.

Each application for such an exemption shall be examined by the county assessor in the same manner as applications for homestead exemptions are examined pursuant to Section 2893 of this title. Further, the applications shall be reviewed by the county board of equalization in the same manner as homestead exemption applications are reviewed pursuant to Section 2894 of this title and applicants shall have the same rights to review and appeal as provided in Section 2895 of this title.

Laws 2000, c. 10, § 1, emerg. eff. March 29, 2000; Laws 2000, c. 314, § 24, eff. July 1, 2000; Laws 2002, c. 503, § 5, emerg. eff. June 7, 2002; Laws 2007, c. 346, § 5, eff. Jan. 1, 2008.

**68 O.S. 2011, § 2902.3. Qualified aircraft manufacturers – Reimbursement of certain ad valorem taxes paid – Application – Agreement – Aircraft Manufacturer Payment Fund – False or fraudulent application, claim, etc. – Penalties.**

- A. As used in this section:
1. "Qualified aircraft manufacturer" means a corporation:
    - a. Primarily engaged in the manufacture or repair of aircraft components and replacement parts,
    - b. Which is headquartered in this state and the primary facilities of which are located in this state,
    - c. Which, as of July 1, 2005, has wages in this state totaling at least Eighty Million Dollars (\$80,000,000.00) for the preceding twelve-month period, and
    - d. Which experienced a decline in annualized wages as a result of the terrorist attacks on the United States on September 11, 2001, and as a result of such decline, had an application for a tax exemption pursuant to the provisions of Section 2902 of Title 68 of the Oklahoma Statutes denied or rejected by the Oklahoma Tax Commission or a county assessor for one (1) or more years beginning after such terrorist attacks and prior to July 1, 2005; and
  2. "Tax Commission" or "Commission" means the Oklahoma Tax Commission.
- B. A qualified aircraft manufacturer shall be eligible to enter into an agreement with the Oklahoma Tax Commission for a period not to exceed five (5) years. The agreement shall provide for the following:
1. For each year of the term of the agreement, the qualified aircraft manufacturer shall agree to:
    - a. Maintain Oklahoma wages during the period of the agreement in an amount not less than one hundred percent (100%) of the manufacturer's wages for the twelve (12) months preceding July 1, 2005,
    - b. Maintain or increase its investment, based on original cost, in real and personal property in this state in an amount not less than one hundred percent (100%) of the manufacturer's level of investment, based on original cost, as of July 1, 2005, and
    - c. Meet all other qualifications specified in this section and provide documentation of such to the Oklahoma Tax Commission; and
  2. The Oklahoma Tax Commission shall agree to make payments to the qualified aircraft manufacturer in the amount of ad valorem taxes actually paid by the manufacturer in any year following the terrorist attacks of September 11, 2001, but which would have been exempt from ad valorem taxes pursuant to the provisions of Section 2902 of Title 68 of the Oklahoma Statutes if the manufacturer had not experienced a decline in annualized wages as a result of such terrorist attacks. Payments to a manufacturer shall not exceed the amount of such taxes actually paid by the manufacturer prior to the date of the payment, nor shall payments to a single manufacturer exceed a total of two million five hundred thousand dollars (\$2,500,000.00) over the five-year period of the agreement or a total of five hundred thousand dollars (\$500,000.00) in any single fiscal year. If such amount is insufficient to reimburse the manufacturer for ad valorem taxes actually paid by the manufacturer in any year following the terrorist attacks of September 11, 2001, but which would have been exempt from ad valorem taxes pursuant to the provisions of Section 2902 of Title 68 of the Oklahoma Statutes if the manufacturer had not experienced a decline in annualized wages as a result of such terrorist attacks, any amount not reimbursed shall



carry forward and may be paid in a subsequent fiscal year subject to the limitations of this section; provided, in no event shall payments be made after the expiration of the agreement.

C. A qualified aircraft manufacturer shall make an initial application to the Oklahoma Tax Commission to enter into an agreement pursuant to the provisions of this section not later than September 1, 2005, and upon approval, shall submit a claim for payment annually thereafter for the remainder of the five-year period of the agreement on a date specified by the Oklahoma Tax Commission. Such application and claim shall be on a form prescribed by the Oklahoma Tax Commission and shall contain such information as may be necessary for the Oklahoma Tax Commission to determine if the qualifications and other requirements of this section have been met. The determination shall be made upon application of the manufacturer and annually thereafter as a condition of receiving a payment pursuant to the provisions of this section. Prior to approving a claim for payment, the Oklahoma Tax Commission shall verify the information contained in the claim and shall verify that all requirements of this section have been met as a condition of making the payment.

D. If the qualified aircraft manufacturer does not meet the terms of the agreement and all provisions of this section, payments shall cease and shall not be resumed, and the agreement shall expire and be void.

E. A qualified aircraft manufacturer that has qualified pursuant to this section may receive payments only in accordance with the provisions under which it initially applied and was approved.

F. As soon as practicable after verification of the eligibility of the qualified aircraft manufacturer as required by this section, the Oklahoma Tax Commission shall issue a warrant to the manufacturer.

G. There is hereby created within the state treasury a special fund for the Oklahoma Tax Commission to be designated the "Aircraft Manufacturer Payment Fund". The Oklahoma Tax Commission is hereby authorized and directed to withhold a portion of the taxes levied and collected pursuant to Sections 1354 and 2355 of Title 68 of the Oklahoma Statutes which would otherwise be apportioned to the General Revenue Fund for deposit into the fund. The amount deposited shall equal the sum of an amount required for making payments, as determined pursuant to the provisions of this section. All of the amounts deposited in such fund shall be used and expended by the Oklahoma Tax Commission solely for the purposes and in the amounts authorized by this section. The liability of the State of Oklahoma to make the investment payments under this section shall be limited to the balance contained in the fund created by this subsection.

H. The Oklahoma Tax Commission may promulgate rules necessary to implement its duties and responsibilities under the provisions of this section.

I. Any person making an application, claim for payment or any report, return, statement or other instrument or providing any other information pursuant to the provisions of this section who willfully makes a false or fraudulent application, claim, report, return, statement, invoice or other instrument or who willfully provides any false or fraudulent information, or any person who willfully aids or abets another in making such false or fraudulent application, claim, report, return, statement, invoice or other instrument or who willfully aids or abets another in providing any false or fraudulent information, upon conviction, shall be guilty of a felony punishable by the imposition of a fine not less than one thousand dollars (\$1,000.00) and not more than fifty thousand dollars (\$50,000.00) or imprisonment in the state penitentiary for not less than two (2) years and not more than five

(5) years, or by both such fine and imprisonment. Any person convicted of a violation of this section shall be liable for the repayment of all investment payments which were paid to the manufacturer. Interest shall be due on such payments at the rate of ten percent (10%) per annum.

Laws 2005, c. 461, § 1, eff. July 1, 2005.

**68 O.S. 2011, § 2902.4. Manufacturers of pulp, paper, tissue and paper board – Ad valorem exemption.**

Repealed by Laws 2017, SB 293, c. 299, § 1, eff. January 1, 2018

**68 O.S. 2011, § 2903. Rural water or sewer district – Exemption from ad valorem and other taxes.**

All property, both real and personal, of any rural water or sewer district, as defined in the "Rural Water and Sewer Districts Act" contained in Chapter 266, Oklahoma Session Laws 1963, as amended (Chapter 18, Title 82, O.S. Supp. 1969), and created and organized for the purposes therein described, but which districts are incorporated as nonprofit corporations under the provisions of Chapter 13, Oklahoma Session Laws 1968 (Chapter 19, Title 18, O.S. Supp. 1969), shall be exempt from all ad valorem taxation. The motor vehicles or other vehicles of any such district shall be registered and licensed each year for a license fee of one dollar (\$1.00), and said districts shall be exempt from sales and use taxes.

Laws 1988, c. 162, § 103, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2904. Definitions.**

The following words when used in Sections 104 through 111 of this act<sup>1</sup> shall have the following meanings, unless otherwise qualified by the context:

1. "Claimant" means a person who has filed a claim pursuant to Section 106 of this act.<sup>2</sup>

2. "Disabled person" means a person unable to engage in any substantial gainful activity by reason of a medically determined physical or mental impairment which can be expected to last for a continuous period of twelve (12) months or more. Proof of disability may be established by certification by an agency of state government, an insurance company, or as may be required by the Oklahoma Tax Commission. Eligibility to receive disability benefits under the Federal Social Security Act<sup>3</sup> shall constitute proof of disability, for purposes of said sections.

3. "Gross household income" means the gross amount of income of every type, regardless of the source, received by all persons occupying the same household, whether such income was taxable or nontaxable for federal or state income tax purposes, including pensions, annuities, federal social security, unemployment payments, veterans' disability compensation, public assistance payments, alimony, support money, workers' compensation, loss-of-time insurance payments, capital gains and any other type of income received; and excluding gifts.

4. "Head of household" means a person who as owner or joint owner maintains a home and furnishes his own support for said home, furnishings and other material necessities.

5. "Household" means any house, dwelling or other type of living quarters, and the real property thereof, occupied by the owner or joint owners as a residence, subject to ad valorem taxation.

6. "Property taxes" means the ad valorem taxes on the household actually paid by the head of the household for the preceding calendar year.

Laws 1988, c. 162, § 104, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2905. Persons 65 years of age or older or totally disabled person – Application and administration of Sections 2904 to 2911.**

The provisions of Sections 2904 through 2911 of this title shall apply only to persons sixty-five (65) years of age or older or to any totally disabled person, who is head of a household, was a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income does not exceed the amount of twelve thousand dollars (\$12,000.00) for any calendar year. The provisions of these sections shall be administered by the Oklahoma Tax Commission, which shall devise and furnish appropriate forms for claims, reports of household income, proof of property taxes paid, and such other forms as may be deemed necessary to support claims made pursuant to said sections.

Laws 1988, c. 162, § 105, eff. Jan. 1, 1992; Laws 1996, c. 323, § 3, eff. Jan. 1, 1997.

**68 O.S. 2011, § 2906. Persons 65 years of age or older or totally disabled person – Filing of claim.**

Any person sixty-five (65) years of age or older or any totally disabled person, who is the head of a household, a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income for such year does not exceed twelve thousand dollars (\$12,000.00) may file a claim for property tax relief on the amount of property taxes paid on the household occupied by such person during the preceding calendar year. Each head of household shall be allowed to file only one claim per year.

Laws 1988, c. 162, § 106, eff. Jan. 1, 1992; Laws 1996, c. 323, § 4, eff. Jan. 1, 1997.

**68 O.S. 2011, § 2907. Persons 65 years of age or older or totally disabled person – Amount of claim – Right to file claim.**

A. The amount of any claim filed pursuant to Section 108 of this act<sup>1</sup> shall be for the amount of the property taxes paid by the claimant for the preceding calendar year which exceeds one percent (1%) of the household income, but no claim for property tax relief shall exceed two hundred dollars (\$200.00).

B. The right to file a claim and to receive property tax relief under the provisions of this act shall be personal to the claimant and shall not survive his death, except that a surviving spouse of the claimant may receive benefits hereunder upon the timely filing of a claim.

Laws 1988, c. 162, § 107, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2908. Persons 65 years of age or older or totally disabled person – Time for filing claims – Income tax credit.**

All claims for relief in respect to property taxes authorized by Sections 104 through 111 of this act<sup>1</sup> shall be received by and in the possession of the Oklahoma Tax Commission on or before June 30, 1992, for property taxes paid for the year 1991, and on or before June 30 each year thereafter for property taxes paid for the preceding calendar year. Claimants shall be allowed a direct credit against income taxes owed by such claimant to the State of Oklahoma for the amount of his claim, in which case such claim shall be filed with claimant's income tax return.

Laws 1988, c. 162, § 108, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2909. Persons 65 years of age or older or totally disabled person – Proof supporting claim – Forms.**

Every person filing a claim under Sections 104 through 111 of this act<sup>1</sup> shall furnish the Oklahoma Tax Commission information and proof of age, household members, disability, amount of property taxes paid, changes, if any, of households, amount of gross income of household, and such other information as the Oklahoma Tax Commission may require. Claims and supporting proof must be on forms prescribed by the Oklahoma Tax Commission.

Laws 1988, c. 162, § 109, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2910. Persons 65 years of age or older or totally disabled person – Audit of claims – Hearing.**

A. The Oklahoma Tax Commission shall, within a reasonable time after receipt of a claim, audit said claim for correctness and payment. If the Oklahoma Tax Commission determines the amount of a claim to be incorrect or excessive, or the supporting proof to be inadequate, or that the claim should be disallowed for any other reason, it shall notify the claimant by mail of the correct amount, if any, for which the claim can be allowed or the finding and reasons for disallowance of the claim. The claimant may, within thirty (30) days after the date the notice is mailed by the Oklahoma Tax Commission, submit further or additional proof in support of his claim or request an oral hearing before the Oklahoma Tax Commission.

B. Upon request for a hearing, the Oklahoma Tax Commission shall notify claimant in writing of the date, place and time of the hearing. The hearing date shall not be less than ten (10) days from the date of mailing the written hearing notice to the claimant. Upon examination of the claimant's additional proof or after the oral hearing, the Oklahoma Tax Commission shall enter an order in accordance with its findings. The order of the Oklahoma Tax Commission shall be final.

Laws 1988, c. 162, § 110, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2911. Persons 65 years of age or older or totally disabled person – Direct income tax credit – Payment of claims.**

Claims for property tax relief filed under Sections 104 through 111 of this act<sup>1</sup> shall be allowed as a direct tax credit on the taxpayer's individual income tax return filed for the calendar year 1991 and each year thereafter. In all cases where claimants have no income tax liability or where the property tax relief authorized by this act<sup>2</sup> exceeds the claimant's income tax liability, such claim, or any balance thereof, shall be paid out in the same manner and out of the same fund as refunds of income taxes are paid and so much of said fund as is necessary for such purposes is hereby appropriated.

Laws 1988, c. 162, § 111, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2912. Taxes on real estate as lien.**

As between grantor and grantee of any land where there is no express agreement as to who shall pay the taxes that may be assessed thereon, taxes on any real estate shall become a lien on such real estate on October 1 of each year, and if such real estate is conveyed after said date the grantor shall pay such taxes, and if conveyed on or prior to October 1st of such year the grantee shall pay such taxes.

Laws 1988, c. 162, § 112, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2913. Due date of ad valorem taxes – Penalty on delinquent taxes – Collection of taxes.**

A. All taxes levied upon an ad valorem basis for each fiscal year shall become due and payable on the first day of November. Except for mortgage servicers, the exclusive method for payment shall be as follows:

1. Unless one-half (1/2) of the taxes so levied has been paid before the first day of January, the entire tax levy for such fiscal year shall become delinquent on that date.

2. If the first half of the taxes levied upon an ad valorem basis for any such fiscal year has been paid before the first day of January, the second half shall be paid before the first day of April thereafter and if not paid shall become delinquent on that date.

In no event may payment be made in more than two equal installments subject to the provisions of the payment schedule specified in this subsection.

B. Mortgage servicers, as defined in 24 C.F.R., part 3500.17, shall pay all accounts which they are servicing in one annual payment before the first day of January or the entire tax levy for such fiscal year shall become delinquent on that date.

C. If the total tax owed is twenty-five dollars (\$25.00) or less, then the total amount must be paid before January 1. If the total tax is not paid before January 1, the unpaid balance owing shall become delinquent on the first day of January and shall be subject to delinquent charges as provided for in this section.

D. All delinquent taxes shall bear interest at the rate of one and one-half percent (1 1/2%) per month or major fraction thereof until paid. In no event shall such interest exceed

a sum equal to the unpaid principal amount of tax, and when such interest has accumulated to a sum equivalent to one hundred percent (100%) of the unpaid tax the further accumulation of interest shall cease.

E. In addition to any other penalties prescribed by law, delinquent taxes shall be subject to a late payment penalty of five percent (5%) per month or a major fraction thereof until paid. The penalty assessed herein shall only apply to delinquent taxes that are due on property located in a dependent school district in a county with a population of less than seventy-five thousand (75,000) according to the most recent Federal Decennial Census and held by a nonindividual taxpayer when the tax has been paid delinquent for two (2) or more separate and consecutive years and the fair cash value of the property exceeds five hundred thousand dollars (\$500,000.00).

F. The county treasurer shall stamp the date of receipt on each letter received containing funds for payment of taxes and no interest shall be added or charged after the receipt of such letter or the amount due. It shall be the duty of every person subject to taxation according to the law to attend the county treasurer's office and pay his or her taxes. If any person neglects to pay his or her taxes until after they have become delinquent, the county treasurer is directed and required to collect the delinquent tax as provided for by law. The first half of taxes payable pursuant to the provisions of this section shall not become delinquent until thirty (30) days after the tax rolls have become completed and filed by the county assessor with the county treasurer.

G. The county treasurer may waive penalties or interest in any case where it is shown to the county treasurer that such penalties or interest were incurred through no fault of the taxpayer. Each waiver of penalties or interest shall be audited by the Office of the State Auditor and Inspector each year during the annual audit of the county offices.

Laws 1988, c. 162, § 113, eff. Jan. 1, 1992; Laws 1991, c. 47, § 3, eff. Jan. 1, 1992; Laws 1996, c. 94, § 1, eff. Nov. 1, 1996; Laws 1998, c. 287, § 1, emerg. eff. May 27, 1998; Laws 2006, c. 77, § 4, eff. July 1, 2006; Laws 2008, c. 436, § 6, eff. Jan. 1, 2009.

### **68 O.S. 2011, § 2914. County treasurer – Collection of taxes.**

The county treasurer of each county upon receipt of the tax rolls shall proceed with the collection of the taxes as therein extended, issuing, in triplicate, receipts upon all collections, delivering the original to the taxpayer and filing the triplicate with the county clerk. Such receipts shall be, in manner and form, the same as the tax rolls, and shall have endorsed thereon in red ink the amount of delinquent taxes levied against the property.

Laws 1988, c. 162, § 114, eff. Jan. 1, 1992.

### **68 O.S. 2011, § 2915. Duty to pay taxes – Statement of taxes due.**

A. It shall be the duty of every person subject to taxation under the Ad Valorem Tax Code, Section 2801 et seq. of this title, to attend the treasurer's office and pay taxes, and if any person neglects to attend and pay taxes until after they have become delinquent, the treasurer shall collect the same in the manner provided by law. If any person owing taxes, removes from one county to another in this state, the county treasurer shall forward the tax claim to the treasurer of the county to which the person has removed, and the taxes

shall be collected by the county treasurer of the latter place as other taxes and returned to the proper county, less legal charges. The county treasurer may visit, in person or by deputy, places other than the county seat for the purpose of receiving taxes. Nothing herein shall be so construed as to prevent an agent of any person subject to taxation from paying the taxes.

B. The county treasurer of each county shall, within thirty (30) days after the tax rolls have been completed and delivered to the office of the county treasurer by the county assessor, mail to each taxpayer at the taxpayer's last-known address a statement showing separately the amount of all ad valorem taxes assessed against the taxpayer's real and personal property for the current year and all delinquent taxes remaining unpaid thereon for previous years. At the county treasurer's option, in lieu of regular mailing, the treasurer may instead send the tax statement to the taxpayer by electronic mail provided the taxpayer has submitted a written request to receive such statements by electronic mail instead of by regular mail. It is expressly provided, however, that failure of any taxpayer to receive such statement, or failure of the treasurer to so mail the same, shall not in any way extend the date by which such taxes shall be due and payable nor relieve the taxpayer of the duty and responsibility of paying same as provided by law.

C. The statement required by this section shall contain an explanation of how the ad valorem tax bill is calculated using language so that a person of common understanding would know what is intended. The statement shall also contain an explanation of the manner in which ad valorem taxes are apportioned between the county, school district or other jurisdiction levying ad valorem taxes and shall identify the apportionment of the taxes for the current year on the subject property. The State Auditor and Inspector shall promulgate rules necessary to implement the provisions of this subsection.

D. It shall be the mandatory duty of the county treasurer to request an appropriation for necessary postage and expense to defray the cost of furnishing taxpayers the statement herein provided and it shall be the mandatory duty of the board of county commissioners and the county excise board to make such appropriation.

Laws 1988, c. 162, § 115, eff. Jan. 1, 1992. Laws 1991, c. 47, § 4, eff. Jan. 1, 1992; Laws 1996, c. 323, § 5, eff. July 1, 1997; Laws 1997, c. 340, § 3, emerg. eff. June 9, 1997; Laws 2011, c. 79, § 1.

### **68 O.S. 2011, § 2916. Mediums in which taxes payable – Tax receipts.**

All state, county, school district, city, town, or other taxes shall be paid to the county treasurer, either in lawful currency, or by check or draft upon a bank therein stated, or by post office or express order, or at the option of the county treasurer, by a nationally recognized credit or debit card as determined acceptable by the Oklahoma Tax Commission. If payment is made by a credit or debit card, the county treasurer may add an amount equal to the amount of the service charge incurred for the acceptance of such card. County treasurers may enter into contracts for credit card processing services according to applicable county purchasing law or may enter into agreements with the state treasurer to participate in any credit card processing agreements entered into by the state treasurer. It shall be unlawful for any county treasurer to receive in payment of any taxes to be collected, any state, county, school district, city or town warrants. No county treasurer shall be required to execute a tax receipt for any taxes except those paid in lawful money, until the check, draft, post office or express order has been actually paid, and in case any such check, draft,

post office or express order should prove to be worthless, it shall not operate as a payment of the tax for the payment of which it was given, and any tax receipt or other receipt given therefor shall be illegal and void. Further, the county treasurer has the option of requiring cash as the method of payment if the taxpayer has previously issued bad or hot checks.

Laws 1988, c. 162, § 116, eff. Jan. 1, 1992; Laws 1997, c. 144, § 3, eff. July 1, 1997; Laws 1997, c. 340, § 4, emerg. eff. June 9, 1997; Laws 2006, c. 77, § 5, eff. July 1, 2006.

### **68 O.S. 2011, § 2917. Form of tax receipt – Furnishing list of items and rates of tax levy.**

The receipts for taxes issued by the county treasurers shall be in the form prescribed by the state auditor and inspector. The said county treasurer shall furnish, when requested, a printed list of the several items and rates of tax levy, by and upon which such tax is authorized to be collected.

Laws 1988, c. 162, § 117, eff. Jan. 1, 1992.

### **68 O.S. 2011, § 2918. Numbering tax receipts.**

All tax receipts issued by the county treasurer shall be numbered and the treasurer shall not receipt for more than one (1) year's taxes on the same property in one tax receipt, but shall keep a separate and distinct receipt, issued for the taxes of each year for which the same have been levied and assessed.

Laws 1988, c. 162, § 118, eff. Jan. 1, 1992, Laws 2005, c. 47, § 1, eff. Nov. 1, 2005.

### **68 O.S. 2011, § 2919. County treasurer's entry upon payment of taxes.**

Whenever any taxes are paid, the county treasurer shall write upon the tax roll, opposite the description of the real estate or property whereon the same were levied, the word "Paid", together with the date of such payment and the name of the person paying the same.

Laws 1988, c. 162, § 119, eff. Jan. 1, 1992.

### **68 O.S. 2011, § 2920. Fraudulent tax receipt a felony.**

If any county treasurer in this state or his deputy, or any other person shall knowingly and willfully make, issue, and deliver any tax receipt, or duplicate tax receipt, required to be issued, by fraudulently making the tax receipt and its duplicate, or the paper purporting to be its duplicate, different from each other with the intent to defraud the State of Oklahoma or any county in said state or any person whomsoever, such county treasurer or deputy treasurer or other person shall be deemed guilty of a felony, and on conviction thereof shall be sentenced to imprisonment in the state penitentiary for a time not less than one (1) year nor more than five (5) years.

Laws 1988, c. 162, § 120, eff. Jan. 1, 1992; Laws 1997, c. 133, § 567, eff. July 1, 1999; Laws 1999, 1<sup>st</sup> Ex. Sess., c.5, § 411, eff. July 1, 1999.

### **68 O.S. 2011, § 2921. County treasurer records.**



The county treasurer shall keep a record in the form prescribed by the state auditor and inspector, and at the close of each day's business shall enter up the duplicate of each tax receipt issued by him during such day, showing the number of each receipt, date of payment, equalized value, and total tax.

Laws 1988, c. 162, § 121, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2922. Duplicate tax receipts – Duty of county clerk.**

It shall be the duty of the county clerk on receiving any duplicate tax receipt from the county treasurer forthwith to examine the same and compare them with the abstract and list of receipts required to be filed with him and see that the taxes of the duplicate receipts correspond with the total collections for that day. If found to be correct, he shall enter in his cash book under the collections for the proper municipality the amount so reported by the county treasurer and shall be liable on his official bond to account for the same.

Laws 1988, c. 162, § 122, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2923. Apportionment and distribution of collections.**

At the end of each calendar month the county treasurer shall apportion all collections for said month, and distribute the same among the different funds to which they belong.

Laws 1988, c. 162, § 123, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2924. County treasurer's monthly statement of amount apportioned – County clerk to issue warrants for payment.**

The county treasurer shall at the end of each month after apportioning the collections of that month, make a statement to the county clerk of the amount apportioned each town, city and school district for all monies which are required by law to be paid to the treasurers of such towns, cities and school districts by the county treasurer, and the county clerk shall issue a warrant for the amount shown by the statement of the county treasurer, payable to the treasurer of such town, city or school district. The form of the warrant and the manner in which they shall be turned over to the various treasurers of the towns, cities, and school districts shall be prescribed by the state auditor and inspector.

Laws 1988, c. 162, § 124, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2924.1. Statement of ad valorem revenue to be deposited in Common School Fund – Transfer of monies – Conditional effect of section.**

A. At the end of each month after apportioning the collections of that month, the county treasurer shall make a statement to the county clerk of the amount of ad valorem revenue collected pursuant to Section 12a of Article X of the Oklahoma Constitution which are required by law to be transferred to the state treasurer for deposit in the Common School Fund. The county treasurer shall transfer such monies to the state treasurer in the manner prescribed by the state auditor and inspector.

B. The provisions of this section shall not have the force and effect of law unless and until the voters of the State of Oklahoma approve amendments to Section 12a of Article X of the Oklahoma Constitution contained in Enrolled House Joint Resolution No. 1005 of the 1st Extraordinary Session of the 42nd Oklahoma Legislature.

Laws 1989, 1st Ex.Sess., c. 2, § 97, operative Jan. 1, 1991.

**68 O.S. 2011, § 2925. Property sold at public sale or under court order – Collection of taxes, interest and costs.**

Whenever personal property within the State of Oklahoma is sold at public sale or under order of a court after the first day of January of that year, it shall be the duty of the administrator, executor, referee in bankruptcy, receiver or owner making such property available for sale to pay into the county treasury of the county in which the personal property was originally taxed, the amount of any and all taxes, interest and costs due on said personal property; provided, the priority of the tax lien shall be as set forth in Sections 3102 and 3103 of this title.

Laws 1988, c. 162, § 125, eff. Jan. 1, 1992; Laws 1992, c. 378, § 1, emerg. eff. June 9, 1992; Laws 1994, c. 63, § 1, eff. Sept. 1, 1994.

**68 O.S. 2011, § 2926. Property to be sold at public sale or under court order – Notice – Assessment.**

If the property described in Section 125 of this act<sup>1</sup> has not been assessed for taxation for such year, then it shall be the duty of the person having charge of such sale to notify the county assessor in writing that such property is about to be sold and request that he make an immediate assessment of such property for taxation. If the levy for such year has not been made, then the levy for the next year just preceding shall be taken for the levy of such year, and the taxes figured accordingly.

Laws 1988, c. 162, § 126, eff. Jan. 1, 1992.

<sup>1</sup>Title 68, § 2925.

**68 O.S., §§ 2927, 2928. Repealed by Laws 1992, c. 378, § 3, emerg. eff. June 9, 1992.**

From:

Laws 1913, c. 205, pp. 457, 458, § 3,4.  
Comp. St. 1921, §§ 9795, 9796.  
St. 1931, §§ 12717, 12718.  
68 O.S. 1961, §§ 216, 217.  
Laws 1965, c. 501, § 2.  
68 O.S. 1981, § 24213, 24214.  
Laws 1988, c. 162, § 127.

**68 O.S. 2011, § 2929. Selling personal property before taxes, interest and costs paid – Liability.**

If any person or entity in this state, after their personal property, except livestock, is assessed and before the tax, interest and costs thereon is paid, shall sell the same, and not retain sufficient money to pay all taxes, interest and costs thereon, the taxes, interest and costs shall be a lien thereon, or if such property is about to be sold at auction, or about to be sold at cost, then in either such event all taxes, interest and costs thereon shall at once become due and payable, and the county treasurer shall at once issue a tax warrant for the collection thereof, and the sheriff shall forthwith collect it as in other cases; provided, the priority of the tax lien shall be as set forth in Sections 3102 and 3103 of this title. The person or entity owing such tax, interest and costs shall be civilly liable to any purchaser of such property for any tax, interest and costs owing thereon, but the property so purchased shall be liable in the hands of the purchaser for such tax, interest and costs. If the property is sold in the ordinary course of retail trade, it shall not be so liable in the hands of the purchaser.

Laws 1988, c. 162, § 129, eff. Jan. 1, 1992; Laws 1992, c. 378, § 2, emerg. eff. June 9, 1992; Laws 1994, c. 63, § 2, eff. Sept. 1, 1994.

**68 O.S. 2011, § 2930. Property seized and sold by attachment, execution of chattel mortgage – Payment of taxes.**

If the property of any taxpayer be so seized by attachment, execution or chattel mortgage as to take all property liable to execution, without leaving a sufficient amount of property exempt from levy and sale to pay the taxes, then the tax on the property of such taxpayer shall at once fall due and be paid from the proceeds of the sale of the attached property in preference to all other claims against it, and it is hereby made the duty of constables, deputy sheriffs, sheriffs or other officers selling property under attachment, to ascertain the amount of taxes due on any property so sold and retain from the proceeds of such sale all taxes due, and to pay the same to the county treasurer.

Laws 1988, c. 162, § 130, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2931. Removal of property from county before taxes paid.**

When any person is about to remove his property from the county after the same has been assessed and before the taxes thereon have been paid, without leaving sufficient remaining for the payment of the taxes thereon, the tax shall at once become due and payable, and the county treasurer shall issue a tax warrant for the collection of the same, and it shall be enforced as in other cases.

Laws 1988, c. 162, § 131, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2932. Duties of certain public officers concerning sales, levy of attachments or removal of property.**

It shall be the duty of all town trustees, constables, deputy sheriffs, sheriffs, city and town councilmen to at once inform the county treasurer of the making of sales, levy of attachments or removal hereinbefore mentioned, and it shall be the duty of the county treasurer to proceed with the collection of the tax as hereinbefore provided, when such facts

become known to him in any manner.

Laws 1988, c. 162, § 132, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2933. Property sold or removed from county before delivery of tax rolls – Assessment.**

If, before the county assessor has delivered the tax rolls to the county treasurer property subject to taxation is sold or seized, so as to jeopardize the collection of the tax thereon, or is attempted to be removed from the county, as hereinbefore mentioned, the county assessor shall furnish the county treasurer the assessment on such property, and the county treasurer shall at once levy on the property so returned to him the percentage of tax levied in the county for the previous year, and collect the same as hereinbefore provided. If the tax rolls for the year have come into the possession of the county treasurer, then if such property be not listed therein, the county treasurer shall enter the same on the tax rolls and levy thereon the same percentage of tax that is levied in the county for the year, and the county treasurer shall then collect the taxes so levied as in other cases.

Laws 1988, c. 162, § 133, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2934. Reduction in assessed valuation due to illegality or voidness – Reentry of valuation and payment of difference.**

A. Wherever the assessed valuation of real estate has been heretofore, or may hereafter be, purportedly reduced by any unconstitutional, illegal or unauthorized action or order of any court, board, commission or officer under circumstances such that the purported reduction in assessed valuation was or is void and the ad valorem taxes paid upon such purported reduced valuation, the county treasurer of the county in which such land is situated, upon request from the owner of said real estate or of an interest therein, or any person acting on his behalf, shall reenter upon the current tax rolls, with reference to the year, book, page and line of original valid assessments purportedly reduced, the difference between the valid assessed valuation and the purported valuation after such void reduction, and the amount of ad valorem taxes due upon such difference in valuation.

B. In absence of such request, the county treasurer of the county in which such land is situated may reenter on his current tax rolls in the manner aforesaid, the difference between the valid assessed valuation and the purported valuation after such void reduction the amount of ad valorem taxes due upon difference in valuation, but only when the action or order by authority of which the original reduction was made has been declared unconstitutional by a duly constituted authority. Written notice by registered mail shall be sent to the last record owner of such property prior to such reentry.

C. Within ninety (90) days after the giving of such notice, or reentry upon request by the owner of such land or interest therein as above provided, the taxes so reentered and due upon such difference in valuation may be paid without the payment of any penalty or interest: provided, however, that if not paid within said ninety (90) days, penalties shall begin to accrue only from and after the expiration of said ninety (90) days from the date of such reentry upon the ad valorem taxes due upon such difference in valuation.

Laws 1988, c. 162, § 134, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2935. Federal resettlement or rural rehabilitation projects – County treasurer to make application for payments in lieu of taxes.**

The county treasurer of any county in this state, in which any resettlement or rural rehabilitation project for resettlement purposes of the United States is located, shall make application to the United States each fiscal year for and on behalf of the county and political subdivisions, whose jurisdiction limits are within or coextensive with the limits of the county, for the payments of such sums in lieu of taxes as the United States may agree to pay on account of the nontaxable property in any such project. In making such applications the county treasurer shall act as the agent of the county and political subdivisions in which any such nontaxable property is situated. The payments received by the county treasurer from the United States on account of said property shall be in consideration of the services and protection afforded such property and the tenants thereon, furnished by the county and its subdivisions.

Laws 1988, c. 162, § 135, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2936. Receipt of federal in lieu payments – Apportionment and payment to political subdivisions.**

Whenever such payment from the United States is received, the county treasurer shall issue a receipt therefor in the name of the county. Immediately after receiving a payment from the United States in lieu of taxes on account of any such nontaxable property, the county treasurer shall, without any deduction, apportion and pay such payment to the county and several political subdivisions in which any such property is located in the same proportion that ad valorem taxes for the year for which the payment is received are apportioned among such subdivisions of government.

Laws 1988, c. 162, § 136, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2937. Notice to county and political subdivision boards of apportionment of federal in lieu payments – Crediting funds.**

Whenever any such payment from the United States is received and apportioned by the county treasurer, he shall notify the governing boards of the county and subdivisions to which the money was apportioned that such apportionment has been made. All such monies received by the county or any subdivision, pursuant to such apportionment, shall be credited to the various funds of the county and subdivisions involved in the same proportion that ad valorem taxes levied by the county and subdivision for said year are apportioned. Such income shall be estimated and appropriated each year by the governing boards of the county and subdivisions, subject to approval by the county excise board of such estimates and appropriations.

Laws 1988, c. 162, § 137, eff. Jan. 1, 1992.

**68 O.S. 2011, § 2938. Basis of application for federal in lieu payments –**

## **Installments.**

In making and presenting the application for such payments to the United States, the county treasurer shall make application for payments based upon the estimated cost of the public services available for the benefit of the property in any such project and the tenants thereon, after taking into consideration the benefits which may be derived by the county or political subdivision from the project within its jurisdiction, but the amount shall not be in excess of the taxes which would result to the county and political subdivisions for said period if the real property of the project within the county were taxable. If, after the application is presented, the United States provides for the payment to be made in installments, it shall be the duty of the county treasurer to present a claim or bill to the United States for each installment as it falls due.

Laws 1988, c. 162, § 138, eff. Jan. 1, 1992.

## **68 O.S. 2011, § 2939. Political subdivisions may enter into agreements with federal government for payments for performance of services – Crediting payments – Estimates and appropriations.**

If the United States declines to deal with the county treasurer with respect to the county or any political subdivision whose jurisdictional limits are within or coextensive with the limits of the county, or in the event the jurisdictional limits of a subdivision lie in more than one county, such political subdivision is authorized to make requests of the United States for such payments in lieu of taxes as the United States may agree to pay, and is hereby empowered to enter into agreements with the United States for the performance by the political subdivision of services for the benefit of a project, and for the payment by the United States to the political subdivision in one or more installments, of sums in lieu of taxes. Such payments received by the county or any political subdivision shall be credited to the various funds of the county or subdivision receiving the payment in the same proportion that ad valorem taxes levied by the county and subdivision for said year are apportioned. Such income shall be estimated and appropriated each year by the governing boards of the county and subdivisions subject to approval by the county excise board of such estimates and appropriations.

Laws 1988, c. 162, § 139, eff. Jan. 1, 1992.

## **68 O.S. 2011, § 2940. Property acquired for public purpose – Relief from taxes.**

Whenever the United States, the state, or a city, town, county, school district, or any other political subdivision, including, but not limited to, a turnpike authority, municipal trust, water or conservation district, flood control district, levee or waterway improvement district, urban renewal authority, public housing authority, or any other authority authorized by law, state or federal, acquires title to any real property for a governmental purpose between January 1 and October 1 of the tax year, such property shall be relieved of ad valorem tax for the remaining months of the year beginning with the first of the month next succeeding the date its acquisition for public purposes becomes a matter of public record, if the deed thereto was recorded prior to October 1; provided, however, that all taxes assessed against such property prior to its acquisition shall be paid in full and there be paid a sum equal to

one-twelfth (1/12) times the number of months that the property remained in private ownership of an amount estimated by the county treasurer of the county wherein the real property lies to be substantially equal to the amount of tax which would have been or will become due and payable for the year had the real property not been acquired for public purposes. In estimating the amount of taxes which would have been or will become due and payable for the tax year had the real property not been acquired for public purposes the county treasurer shall use as a basis the current assessment and the tax rate for the preceding year, unless the tax for the current year shall be by then determined and set, in which event he shall use as basis the new assessment and rate. The public agency acquiring the property shall deduct the amount of such taxes from the purchase price payable to the private owner and remit the same to the county treasurer in satisfaction of such taxes. The county treasurer of any county is hereby authorized upon order of the board of tax roll corrections to cancel of record all taxes assessed against such property for the year of its acquisition when the deed thereto was recorded prior to October 1 and the aforesaid estimated amount of the tax for the months that the property was in private ownership is paid, which order shall be issued upon application of the acquiring authority.

Laws 1988, c. 162, § 140, eff. Jan. 1, 1992.

#### **68 O.S. 2011, § 2941. Release and extinguishment of liens.**

Any and all ad valorem taxes and assessments, together with interest, penalty and costs, heretofore or hereafter levied for any year upon any real property and any lien created thereby in this state are hereby released and extinguished forever upon the expiration of seven (7) years after the date upon which any part thereof became or shall become due, and any lien for ad valorem taxes or assessments together with interest, penalty and costs, for any tax year or years which has heretofore accrued or may hereafter accrue because of the failure of any real property to have been assessed or taxed and placed upon any tax roll, shall be and are hereby extinguished upon the expiration of seven (7) years from the date when such lien would have accrued had such assessment or assessments been made or placed upon the tax rolls as required by law.

Laws 1988, c. 162, § 141, eff. Jan. 1, 1992.

#### **68 O.S. 2011, § 2942. Certification after 15 years of taxes assessed not required of certain persons.**

Any county officer or other person who is required to certify to public records shall not be required to certify any taxes which have been or should have been assessed more than fifteen (15) years prior to the date of such certification.

Laws 1988, c. 162, § 142, eff. Jan. 1, 1992.

#### **68 O.S. 2011, § 2943. Duties of officials mandatory – Neglect of duties – Penalties.**

The provisions of the Ad Valorem Tax Code<sup>1</sup> relating to the duties of various officials, and the time within which such duties shall be performed, are hereby declared to be

mandatory; and the failure of any such official, board or commission, to perform the duties prescribed herein, within the time specified, shall subject them to removal from office for neglect of duty; and they shall receive no remuneration, compensation or salary for their services, after the time herein fixed for the performance of such duties and until the same shall have been completed or performed. Each of them shall also be subject to a penalty of five dollars (\$5.00) per day for each day's delay for such neglect or failure; and it shall be the duty of the district attorney as to county officers, and the attorney general as to state officers, to institute proper action to collect any such penalty; provided, that the validity of any assessment or levy shall not be affected because of any insufficiency, informality or delay in the performance of any duty imposed upon any official, board or commission.

Laws 1988, c. 162, § 143, eff. Jan. 1, 1992.

### **68 O.S. 2011, § 2944. Under assessment of property – Penalties.**

It shall be unlawful for any county assessor, deputy county assessor, member of a county board of equalization or board of county commissioners, or member or duly authorized representative of the Oklahoma Tax Commission or state board of equalization to enter into any agreement or understanding with the owner or agent of any taxable property, whereby such property is to be assessed lower proportionately than other taxable property in the same county, as an inducement to have such property brought into or kept in such county, or for any other reason. Any person entering into any such unlawful agreement or understanding, including the owner or agent of the property involved, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than five hundred dollars (\$500.00), and by imprisonment in the county jail for not less than six (6) months. Any person convicted of such a misdemeanor shall not be allowed to hold public office in this state.

Laws 1988, c. 162, § 144, eff. Jan. 1, 1992; Laws 1989, c. 321, § 22, operative Jan. 1, 1992.

### **68 O.S. 2011, § 2945. False or fraudulent lists or information – Failure or refusal to allow inspection or comply with subpoena.**

A. If any person shall knowingly and willfully make or give under oath or affirmation a false and fraudulent list of taxable personal property, or a false and fraudulent list of any taxable personal property under the control of the person or required to be listed by the person, or shall knowingly and willfully make false answer to any question which may be put under oath by any person, board or commission authorized to examine persons under oath in relation to the value or amount of any taxable personal property, the person shall be deemed guilty of the felony of perjury, and upon conviction shall be punished as is provided by law for the punishment of the felony of perjury.

B. If any taxpayer, or any official, employee, or agent of the taxpayer, shall fail or refuse, upon proper request, to permit the inspection of any property or the examination of any books, records and papers by any person authorized by the Ad Valorem Tax Code to do so, or shall fail or refuse to comply with any subpoena duces tecum legally issued under authority of this Code,<sup>1</sup> the taxpayer shall be stopped from questioning or contesting the amount or validity of any assessment placed upon the property of the taxpayer to the board



of equalization. Nothing in this section shall impair or impede the right of the taxpayer to appeal any order of the board of equalization to the district court as provided for in Section 2880.1 of this title.

Laws 1988, c. 162, § 145, eff. Jan. 1, 1992; Laws 1997, c. 133, § 568, eff. July 1, 1999; Laws 2007, c. 250, § 2, eff. Jan. 1, 2008.

**68 O.S., § 2946. Repealed by Laws 1989, c. 321, § 28.**

From: Laws 1998, c. 162, § 150.

**68 O.S., § 2946.1. Repealed by Laws 1993, c. 273, § 16, eff. July 1, 1993.**

From: Laws 1989, c. 321, § 23.

**68 O.S. 2011, § 2946.2. Abolition of Ad Valorem Task Force.**

A. The Ad Valorem Task Force is hereby abolished, effective July 1, 1993.

B. All powers, duties, responsibilities, property, assets, liabilities, fund balances, encumbrances and obligations of the ad valorem task force are hereby transferred to the Ad Valorem Division of the Oklahoma Tax Commission.

C. The coordinator position of the task force shall cease to exist on July 1, 1993. Such employees of the ad valorem task force as may be needed may be employed by the Ad Valorem Division of the Oklahoma Tax Commission. Such employees shall be transferred and shall be exempt from the provisions of the merit system of personnel administration as provided in the Oklahoma Personnel Act, Section 840.1 et seq. of Title 74 of the Oklahoma Statutes. The employees so transferred shall be exempt from any examination or other employment requirements required for new employees. The Oklahoma Tax Commission shall establish the appropriate salary on the official date of transfer.

D. All rules of the ad valorem task force pertaining to the functions and powers herein transferred and assigned to the Ad Valorem Division of the Oklahoma Tax Commission, in force at the time of such transfer, shall continue in force and effect as rules of the Ad Valorem Division of the Oklahoma Tax Commission until duly modified or abrogated by the appropriate body.

Laws 1993, c. 273, § 12, eff. July 1, 1993; Laws 1993, c. 308, § 2, eff. July 1, 1993.

**68 O.S., § 2946.3 Repealed by Laws 1995, c. 246, § 10, eff. Nov. 1, 1995**

From: Laws 1993, c. 273, § 13.

**68 O.S., § 2946.4 Repealed by Laws 1999, c. 59, § 4, eff. July 1, 1999.**

From: Laws 1997, c. 336, § 1.  
Laws 1998, c. 3, § 1.

**68 O.S. 2011, § 2947. Computer – Assisted Mass Appraisal Implementation Revolving Fund.**

A. There is hereby created in the state treasury a revolving fund for the Oklahoma Tax Commission, to be designated the "Computer-Assisted Mass Appraisal Implementation Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of appropriations made by the legislature. Monies appropriated to the fund shall be expended by the Ad Valorem Division of the Oklahoma Tax Commission for the purpose of implementing the visual inspection program and the computer-assisted system of mass appraisal as required by law.

B. On the effective date of this act, all monies remaining in the Computer-Assisted Mass Appraisal Implementation Revolving Fund shall be transferred to the County Government Education-Technical Revolving Fund created in Section 5 of this act.

Laws 1989, HB 1388, c. 321, § 25; Amended by Laws 1993, SB 336, c. 273, § 14, emerg. eff. July 1, 1993; Amended by Laws 2018, HB 3372, c. 260, § 2, eff. July 1, 2019.

### **68 O.S. 2011, § 2947.1. Creation of County Government Education-Technical Revolving Fund.**

There is hereby created in the state treasury a revolving fund for the Oklahoma Tax Commission to be designated the "County Government Education-Technical Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies received by the Oklahoma Tax Commission from the apportionment of documentary stamp revenues as provided by [Section 3204 of Title 68](#) of the Oklahoma Statutes. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the Oklahoma State University Center for Local Government Technology and the Oklahoma Cooperative Extension Service County Training Program for the purpose of education, training, research, software and computer modernization. The fund shall be subject to the oversight of the Commission on County Government Personnel Education and Training. Amounts deposited in any fiscal year shall be distributed by the Oklahoma Tax Commission as provided in Section 6 of this act. Expenditures from said fund shall be made upon warrants issued by the state treasurer against claims filed as prescribed by law.

Laws 2018, HB 3372, c. 260, § 5, eff. July 1, 2019.

### **68 O.S. 2011, § 2947.2. Distribution - County Refund/Rebate.**

A. For the fiscal year ending June 30, 2020, and for each fiscal year thereafter, ten percent (10%) deposited to the County Government Education-Technical Revolving Fund in any fiscal year shall be distributed by the Oklahoma Tax Commission monthly to the Oklahoma Cooperative Extension Service for duties imposed on the Extension Service pursuant to Sections 130.1 through 130.7 and [Section 1500 of Title 19](#) of the Oklahoma Statutes and [Section 3006 of Title 68](#) of the Oklahoma Statutes.

B. For the fiscal year ending June 30, 2020, and for each fiscal year thereafter,

eighty-eight and five-tenths percent (88.5%) deposited to the County Government Education-Technical Revolving Fund in any fiscal year shall be distributed by the Oklahoma Tax Commission monthly to the Oklahoma State University Center for Local Government Technology for duties imposed pursuant to [Sections 2816](#) and [2862](#) of Title 68 of the Oklahoma Statutes related to any training, support, professional development, and additional software necessary for county assessors, treasurers and boards of equalization, and the acquisition and administration of a computer-assisted mass appraisal software system for county governments; provided, the Oklahoma State University Center for Local Government Technology may delay the acquisition of such software until such time as sufficient funds are available.

C. After the computer-assisted mass appraisal software acquisition is complete and associated costs are paid, any county which elects not to participate in the Oklahoma State University Center for Local Government Technology's computer-assisted mass appraisal software system may apply to the Center for Local Government Technology for a refund up to ten percent (10%) of such county's deposit to the revolving fund annually; provided, if available funds are insufficient for a ten-percent rebate, the percentage shall be adjusted so that rebates may be paid.

Laws 2018, HB 3372, c. 260, § 6, eff. July 1, 2019.

### **68 O.S. 2011, § 2947.3. Reserve Account.**

A. Within the County Government Education-Technical Revolving Fund there shall be established a reserve account. The reserve account shall consist of any revenue not otherwise apportioned pursuant to the provisions of subsection A or subsection B of Section 6 of this act.

B. The maximum balance for the reserve account shall never exceed two million dollars (\$2,000,000.00) at the end of each fiscal year.

C. The Oklahoma State University Center for Local Government Technology and the Oklahoma Cooperative Extension Service County Training Program may request permission to expend funds in the reserve account from the commission on County Government Personnel Education and Training.

D. The balance in the reserve account of the County Government Education-Technical Revolving Fund shall serve as a contingency for adverse conditions if the distributions provided for in subsections A and B of Section 6 of this act are insufficient to support the purposes of education training, research, software and computer modernization of county governments.

E. For any fiscal year ending June 30, the Oklahoma Tax Commission shall transfer any amount of revenue in excess of two million dollars (\$2,000,000.00) remaining in the reserve account of the County Government Education-Technical Revolving Fund to the General Revenue Fund of the State Treasury.

Laws 2018, HB 3372, c. 260, § 7, eff. July 1, 2019.

**68 O.S., § 2948. Repealed by Laws 1993, c. 273, § 16, eff. July 1, 1993.**

From: Laws 1989, c. 321, § 26.

**68 O.S. 2011, § 2949. Personal property tax exemption for heads of households 62 years of age or older residing in certain manufactured homes.**

A. 1. Beginning with the year 1990 and through the year 2012, any person sixty-two (62) years of age or older, who is the head of a household, is a resident of and is domiciled in this state during the entire preceding calendar year, whose gross household income for the preceding year did not exceed ten thousand dollars (\$10,000.00) and owns and resides in a manufactured home which is located on land not owned by the owner of the manufactured home may receive an exemption on the manufactured home in an amount equal to two thousand dollars (\$2,000.00).

2. For years beginning after December 31, 2012, any person sixty-two (62) years of age or older, who is the head of a household, is a resident of and is domiciled in this state during the entire preceding calendar year and owns and resides in a manufactured home which is located on land not owned by the owner of the manufactured home, may receive an exemption on the manufactured home in an amount equal to two thousand dollars (\$2,000.00) if the person's gross household income for the preceding year did not exceed the greater of twenty-two thousand dollars (\$22,000.00) or fifty percent (50%) of the amount determined by the United States Department of Housing and Urban Development to be the estimated median income for the preceding year for the county or metropolitan statistical area which includes the county in which the claimant's property is located.

B. The application for the exemption provided by this section shall be made each year on or before March 15 or within thirty (30) days from and after the receipt by the taxpayer of notice of valuation increase, whichever is later and upon the form prescribed by the Oklahoma Tax Commission, which shall require the taxpayer to certify as to the amount of gross income. Upon request of the county assessor, the Tax Commission shall assist in verifying the correctness of the amount of said gross income. The form prescribed by the Tax Commission pursuant to this section shall state in bold letters that the form is to be returned to the county assessor of the county in which the manufactured home is located.

C. For persons sixty-five (65) years of age or older as of March 15 and who have previously qualified for the exemption provided by this section, no annual application shall be required in order to receive the exemption provided by this section; however, any person whose gross household income in any calendar year exceeds the amount specified in this section in order to qualify for the exemption provided by this section shall notify the county assessor and the exemption shall not be allowed for the applicable year. Any executor or administrator of an estate within which is included a homestead property exempt pursuant to the provisions of this section shall notify the county assessor of the change in status of the homestead property if such property is not the homestead of a person who would be eligible for the exemption provided by this section.

D. As used in this section:

1. "Gross household income" means the gross amount of income of every type, regardless of the source, received by all persons occupying the same household, whether such income was taxable or nontaxable for federal or state income tax purposes, including

pensions, annuities, federal Social Security, unemployment payments, veterans' disability compensation, public assistance payments, alimony, support money, workers' compensation, loss-of-time insurance payments, capital gains and any other type of income received, and excluding gifts; and

2. "Head of household" means a person who as owner or joint owner maintains a home and furnishes the support for said home, furnishings, and other material necessities.

Laws 1989, c. 321, § 27, operative July 1, 1989; Laws 1990, c. 322, § 3, emerg. eff. May 30, 1990; Laws 1991, c. 47, § 5; Laws 2004, c. 447, § 13, emerg. eff. June 4, 2004; Laws 2012, c. 266, § 1, eff. Jan. 1, 2013.

**68 O.S., § 2950. Repealed by Laws 2003, c. 8, § 7, eff. July 1, 2003.**

From:           Laws 2001, c. 314, § 1.

**68 O.S., §§ 2951 to 3000. [Reserved].**