



NEW STATEWIDE MAXIMUM INCOME QUALIFICATION AMOUNTS FOR 2025 MANUFACTURED HOME PERSONAL PROPERTY EXEMPTION

With the passage of Senate Bill 1449 in 2012, the qualifying income for the personal property exemption provided for in 68 O.S. Sec. 2949 has changed. Qualification beginning January 1, 2025 is a maximum gross household income of \$22,000.00 or 50% of the Department of Housing and Urban Development (HUD) median income for the preceding year for the county or metropolitan statistical area where the property is located. The Oklahoma Tax Commission will provide the maximum qualifying income each year. [ref: 68 O.S. 2012 supp. Sec. 2949(A)(2)]

The following listing is the maximum income qualifications for tax year 2025.

1. Adair	\$29,750	27. Grant	\$42,050	53. Nowata	\$32,850
2. Alfalfa	\$47,550	28. Greer	\$33,950	54. Okfuskee	\$30,700
3. Atoka	\$32,650	29. Harmon	\$34,200	55. Oklahoma	\$44,750
4. Beaver	\$37,500	30. Harper	\$37,100	56. Okmulgee	\$33,300
5. Beckham	\$39,850	31. Haskell	\$30,950	57. Osage	\$43,300
6. Blaine	\$37,500	32. Hughes	\$29,800	58. Ottawa	\$29,950
7. Bryan	\$34,850	33. Jackson	\$40,350	59. Pawnee	\$36,850
8. Caddo	\$34,800	34. Jefferson	\$38,850	60. Payne	\$38,600
9. Canadian	\$44,750	35. Johnston	\$30,200	61. Pittsburg	\$35,550
10. Carter	\$38,350	36. Kay	\$34,850	62. Pontotoc	\$39,650
11. Cherokee	\$35,100	37. Kingfisher	\$39,000	63. Pottawatomie	\$34,150
12. Choctaw	\$32,300	38. Kiowa	\$31,550	64. Pushmataha	\$28,500
13. Cimarron	\$37,400	39. Latimer	\$30,550	65. Roger Mills	\$36,100
14. Cleveland	\$44,750	40. LeFlore	\$31,400	66. Rogers	\$43,300
15. Coal	\$29,750	41. Lincoln	\$37,950	67. Seminole	\$27,200
16. Comanche	\$35,600	42. Logan	\$44,750	68. Sequoyah	\$33,250
17. Cotton	\$41,400	43. Love	\$37,650	69. Stephens	\$37,600
18. Craig	\$29,900	44. McClain	\$44,750	70. Texas	\$37,450
19. Creek	\$43,300	45. McCurtain	\$32,250	71. Tillman	\$30,450
20. Custer	\$41,800	46. McIntosh	\$29,250	72. Tulsa	\$43,300
21. Delaware	\$35,250	47. Major	\$41,650	73. Wagoner	\$43,300
22. Dewey	\$37,950	48. Marshall	\$30,100	74. Washington	\$41,250
23. Ellis	\$39,500	49. Mayes	\$36,550	75. Washita	\$37,050
24. Garfield	\$42,000	50. Murray	\$38,950	76. Woods	\$47,750
25. Garvin	\$34,300	51. Muskogee	\$36,200	77. Woodward	\$37,950
26. Grady	\$45,750	52. Noble	\$41,950		