Property Taxation 102

Tulsa County Public Service Net Values

Source: Assessor's Report to the Excise Board (Net Assessment)

CITIES & TOWNS	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	5 Yr Chg
BIXBY	6,752,919	6,863,329	7,605,673	7,899,487	7,079,545	7,661,440	13.45%
BROKEN ARROW	19,142,204	20,209,653	21,495,799	22,891,959	21,846,626	22,828,256	19.26%
COLLINSVILLE	628,949	643,866	681,476	705,437	639,396	674,806	7.29%
GLENPOOL	6,810,480	5,945,917	6,228,563	6,860,820	8,822,574	9,042,226	32.77%
JENKS	26,337,214	26,068,255	28,785,391	29,611,877	29,861,237	30,964,259	17.57%
LIBERTY	232,590	252,635	206,410	229,102	103,986	151,756	--34.75%
MANNFORD	0	0	0	2,148	2,126	2,357	100.00%
OWASSO	5,000,734	5,024,263	5,893,870	6,111,040	5,828,233	5,967,657	19.34%
SAND SPRINGS	6,815,657	7,114,893	8,011,509	9,944,760	10,500,369	10,977,233	61.06%
SAPULPA	162,477	167,040	206,439	213,794	219,414	225,521	38.80%
SKIATOOK	592,039	603,448	606,537	575,426	546,463	508,095	-14.18%
SPERRY	1,700,416	1,732,953	332,209	341,823	349,145	370,462	-78.21%
TULSA	155,765,214	157,400,357	168,834,087	173,449,547	178,423,318	186,664,931	19.84%
SUBTOTAL	229,940,893	232,026,609	248,887,963	258,837,220	264,222,432	276,038,999	20.05%
UNINCORPORATED AREAS	64,654,433	67,727,952	75,505,816	80,555,793	82,351,153	86,399,169	33.63%
TOTAL:	**294,595,326**	**299,754,561**	**324,393,779**	**339,393,013**	**346,573,585**	**362,438,168**	**23.03%**
		+1.75%	**+8.22%**	**+4.62%**	**+2.12%**	**+4.58%**	

Revised 8-9-23

Printed 2-29-24

Tulsa County Public Service Net Values

Source: Assessor's Report to Excise Board (Net Assessment)

SCHOOL DISTRICTS	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	5 Yr Chg
#01-TULSA	148,423,111	149,710,062	159,371,820	162,466,899	171,164,435	181,286,230	22.14%
#02-SAND SPRINGS	9,501,280	9,899,311	11,227,127	13,782,294	14,480,924	15,228,341	60.28%
#03-BROKEN ARROW	20,588,039	21,760,460	23,403,787	25,277,716	23,670,097	24,306,059	18.06%
#04-BIXBY	10,391,082	10,634,896	11,863,104	12,440,550	12,751,706	13,761,155	32.43%
#05-JENKS	38,503,067	38,485,274	42,853,999	44,250,968	44,601,008	45,101,507	17.14%
#06-COLLINSVILLE	1,872,770	1,914,809	2,206,411	2,431,266	2,350,812	2,387,393	27.48%
#07-SKIATOOK	925,400	917,693	1,048,377	1,081,735	994,562	963,697	4.14%
#08-SPERRY	3,127,273	3,204,157	3,524,349	3,628,589	3,840,761	4,096,984	31.01%
#09-UNION	19,057,585	16,129,088	22,570,959	24,114,249	24,676,051	27,671,521	45.20%
#10-BERRYHILL	15,674,685	15,674,685	18,347,982	20,944,737	19,669,669	18,698,590	19.29%
#11-OWASSO	15,843,641	16,402,783	17,582,073	17,797,755	17,227,586	17,409,309	9.88%
#13-GLENPOOL	9,157,915	8,285,314	8,808,172	9,516,085	9,453,705	9,637,756	5.24%
#14-LIBERTY	675,159	681,175	651,446	680,335	672,366	714,242	5.79%
#15-KEYSTONE	854,319	884,377	934,173	979,835	1,019,903	1,175,384	37.58%
TOTAL:	**294,595,326**	**299,754,561**	**324,393,779**	**339,393,013**	**346,573,585**	**362,438,168**	**23.03%**
		+1.75%	**+8.22%**	**+4.62%**	**+2.12%**	**+4.58%**	

Tax Increment Financing

Source: County Treasurer's Office and City Governments

Provided for by the Local Development Act, 62 O.S. §850

1. **Brady Village – Tulsa District No. 1** **Performance level 153.4%**
   - Designed to become an Arts & Entertainment District in conjunction with the Brady Theatre and the Cain's Ballroom
   - The projected tax over the life of TIF: **$4,533,702 (sales & ad valorem)**
   - Actual collections: ad valorem tax **$5,683,0009** sales tax **$1,270,178**

     Term: 1993-2017 (Paid off Jun. 2017) **(Closed Jul. 18, 2017)**

2. **Central Park – Tulsa District No. 2** **Performance level 123.4%**
   - Partnering with the Home Depot Downtown to improve the district with streetscaping (lighting, sidewalks, benches, signage, etc.) and utility improvements
   - The projected tax over the life of TIF: **$7,446,924 (sales & ad valorem)**
   - Actual collections: ad valorem tax **$961,437** sales tax **$8,231,183**

     Term: 1994-2009 (Paid off Jun 2009) **(Closed Feb. 11, 2010)**

3. **Tulsa Technology – Tulsa District No. 3** **Performance level 28.8%**
   - Created to provide public infrastructure for high-tech corporate headquarters in downtown to support business expansion.
   - The projected tax over the life of TIF: **$26,296,401 (ad valorem)**
   - Actual collections: ad valorem tax **$7,247,093** sales tax **$339,216**
   - Sales Tax was collected for one year only

     Term: 1999-2014 (Paid off Dec. 2014) **(Closed Jan. 15, 2015)**

4. **Cimarron Center – Sand Springs District No. 1** **Performance level 16.1%**
   - For development and redevelopment of the Cimarron Center site to attract businesses and revitalize the area.
   - The projected tax over the life of TIF: **$13,857,705 (sales & ad valorem)**
   - Actual collections: ad valorem tax **$624,922** sales tax **$1,602,181**

     Term: 2001-2011 (Paid off Oct. 2006) **(Closed Feb. 7, 2007)**

5. **North Peoria – Tulsa District No. 4** **Performance level 73.9%**
   - Revitalize an underserved area of Tulsa with public improvements
   - The projected tax over the life of TIF: **$7,860,978 (sales & ad valorem)**
   - Actual collections: ad valorem tax **$4,262,220** sales tax **$1,545,431**

     Term: 2002-2017 (Paid off Jun. 2017) **(Closed Jan. 10, 2018)**

6. **Blue Dome – Tulsa District No. 5** **Performance level 240.2%**
   - Planned public improvements for streetscaping (lighting, sidewalks, benches, signage, etc.) and fire suppression assistance grants
   - The projected tax over the life of TIF: **$1,501,911 (sales & ad valorem)**
   - Actual collections: ad valorem tax **$1,118,504** sales tax: **$2,489,282**

     Term: 2003-2017 (Paid Off Mar. 2016) **(Closed Apr. 1, 2016)**

Note: All collections from inception thru December 2023.

Countywide collections total $114,746,661 and Countywide projections total $1,437,836,748 for an overall Performance level 8.0%

Tax Increment Financing

Source: County Treasurer's Office and City Governments

Provided for by the Local Development Act, 62 O.S. §850

7. Tulsa Hills – Tulsa District No. 6 **Performance level 16.3%**

- Construction of a storm water drainage facilities, facilities, earthwork, and other public improvements for the 695,000 sq. ft. retail center at HWY 75 and 71st Street
- The projected tax over the life of TIF: **$170,446,000 (sales & ad valorem)**
- Actual collections: ad valorem tax **$12,356,492** sales tax **$15,464,356**

Term: 2006-2017 **(Ad Valorem Terminated in 2015)**
(Sales Tax Ended Jul. 1, 2017)

8. Jenks One **Performance level 340.3%**

- Development of roadways, sewer and other public improvements to increase marketability for development
- The projected tax over the life of TIF: **$2,376,166 (sales & ad valorem)**
- Actual collections: ad valorem tax **$7,871,166** sales tax **$213,782**

Term: 2006-2017 (Extended for another 13 years)

9. Jenks Two **Performance level 0.1%**

- Provides area with stability and market potential for further development
- The projected tax over TIF life: **$294,469,879 (sales & ad valorem)**
- Actual collections: ad valorem tax **$248,494** sales tax **$0**

Term: 2008-2023 **(Closed Mar. 21, 2023)**

Performance level N/A

10. Broken Arrow Flightsafety & Downtown Economic Development One

- Promote economic development and job creation, including the retention and relocation of FlightSafety, and the acquisition of redevelopment sites and implementation of public improvements in the downtown area
- The projected tax over TIF life: **$ (sales & ad valorem)**
- Actual collections: ad valorem tax **$9,439,387** sales tax **$4,484,515**

Term: 2010-2036

Performance level 51.0%

11. Sand Springs Webco Industries Economic Development Two

- Promote economic development and job creation, including the construction of a new facility for Webco Industries, and the acquisition of redevelopment sites and implementation of public improvements in the Star Center industrial area
- The projected tax over TIF life: **$11,511,000 (ad valorem)**
- Actual collections: ad valorem tax **$5,680,896** sales tax **$187,290**
- Sales Tax was collected for one year only

Term: 2011-2036

12. Jenks Three **Performance level 10.1%**

- Provide the funding necessary to upgrade and extend water, sewer, storm drainage, roadways, environmental resolutions/mitigations, make necessary floodplain modifications and other improvements to serve as a catalyst for retaining or expanding employment, to reverse economic stagnation or decline, to attract major investment in the area and to preserve or enhance the tax base in the area of the district
- The projected tax over the life of TIF: **$26,194,540 (sales & ad valorem)**
- Actual collections: ad valorem tax **$2,377,703** sales tax **$272,347**

Term: 2014-2029

Note: All collections from inception thru December 2023.

Countywide collections total $114,746,661 and Countywide projections total $1,437,836,748 for an overall Performance level 8.0%

Tax Increment Financing

Source: County Treasurer's Office and City Governments

Provided for by the Local Development Act, 62 O.S. §850

13. Jenks Four **Performance level 1.3%**

- Provide the funding necessary to upgrade and extend water, sewer, storm drainage, roadways, environmental resolutions/mitigations, pipeline removal and/or relocations and other improvements to serve as a catalyst for retaining or expanding employment, to reverse economic stagnation or decline, to attract major investment in the area and to preserve or enhance the tax base in the area of the district
- The projected tax over the life of TIF: **$76,662,134 (sales & ad valorem)**
- Actual collections: ad valorem tax **$579,094** sales tax **$407,245**

Term: 2014-2030

14. Sapulpa Four **Performance level 63.9%**

- Extend public infrastructure improvements including water, sewer and roadways, in the area commonly know as Polson Industrial Park to spur its further development
- The projected tax over the life of TIF: **$5,670,000 (ad valorem)**
- Actual collections: ad valorem tax **$3,624,385** sales tax N/A

Term: 2015-2030

15. Santa Fe Square* - Tulsa District No. 8 **Performance level 3.3%**

- Develop a mixed use project including a substantial retail component, apartments, Class A office space, a full-service boutique hotel, and over 1,100 structured parking spaces
- The projected tax over the life of TIF: **$64,000,000 (sales & ad valorem)**
- Actual collections: ad valorem tax **$1,564,873** sales tax **$521,940**

Term: 2016-2040

16. Tulsa Airport D – Tulsa District No. 9 **Performance level 5.7%**

- Support the area's aerospace economy and generate additional, related private investment in the area through new public infrastructure—taxilanes, hangars, storage facilities, water and sewer lines, access roads, and building pads
- The projected tax over the life of TIF: **$14,000,000 (sales & ad valorem)**
- Actual collections: ad valorem tax **$231,601** sales tax **$572,576**

Term: 2017-2041

17. Owasso Redbud – Owasso District No. 1 **Performance level 8.0%**

- Develop the area surrounding Main Street, achieve the City's development objectives, improve the quality of life for its citizens, stimulate private investment, and enhance the tax base
- The projected tax over the life of TIF: **$21,500,000 (sale & ad valorem)**
- Actual collections: ad valorem tax **$979,783** sales tax **$747,920**

Term: 2017-2041

18. Arts District A – Tulsa District No. 10 **Performance level 54.2%**

- Eliminate gaps in improved properties and mitigate blight and neglected, leftover properties on the north side of downtown
- The projected tax over the life of TIF: **$5,000,000 (sale & ad valorem)**
- Actual collections: ad valorem tax **$2,104,133** sales tax **$604,229**

Term: 2018-2042

Note: All collections from inception thru December 2023.

Countywide collections total $114,746,661 and Countywide projections total $1,437,836,748 for an overall Performance level 8.0%

**Admiral Place – Tulsa District No. 7 TIF (not shown above) is for the collection of sales taxes only. Created by the City of Tulsa. (Term: 2016-2040)*

Tax Increment Financing

Source: County Treasurer's Office and City Governments

Provided for by the Local Development Act, 62 O.S. §850

19. Ball Park District G – Tulsa District No. 11 **Performance level 9.9%**

- Repurpose a vacant surface parking lot for a larger mixed-use development
- The projected tax over the life of TIF: **$28,000,000 (sales & ad valorem)**
- Actual collections: ad valorem tax **$2,276,119** sales tax **$504,613**

Term: 2018-2042

20. Greenwood District H – Tulsa District No. 12 **Performance level 4.2%**

- Improve connections from the historic Greenwood/Black Wall Street area into adjacent neighborhoods and districts
- The projected tax over the life of TIF: **$5,000,000 (ad valorem)**
- Actual collections: ad valorem tax **$208,635** sales tax N/A

Term: 2018-2042

21. East End District C – Tulsa District No. 13 **Performance level 3.0%**

- Introduce new development mixing new structures with renovated properties
- The projected tax over the life of TIF: **$90,000,000 (ad valorem)**
- Actual collections: ad valorem tax **$2,687,284** sales tax N/A

Term: 2019-2043

Performance level 11.6%

22. 11th and Lewis Increment A – Tulsa District No. 14

- Create an active higher-density and quality mixed-use development at a key intersection of Route 66
- The projected tax over the life of TIF: **$8,350,000 (sales & ad valorem)**
- Actual collections: ad valorem tax **$507,927** sales tax **$463,753**

Term: 2019-2043

23. Glenpool One **Performance level 5.3%**

- Facilitate the developer's proposal to develop, construct, and operate a Business Park, to be located along U.S. Highway 75 in the City of Glenpool
- The projected tax over the life of TIF: **$8,738,896 (sale & ad valorem)**
- Actual collections: ad valorem tax **$420,384** sales tax **$41,888**

Term: 2019-2028

24. Glenpool Two **Performance level 1.2%**

- Facilitate the reimbursement of eligible project costs for the proposed Brookover Corner development, consisting of commercially developing approximately 25 acres of land on the northeast corner of US Route 75 and 151st Street South
- The projected tax over the life of TIF: **$26,541,020 (sale & ad valorem)**
- Actual collections: ad valorem tax **$155,054** sales tax **$150,890**

Term: 2019-2028

Note: All collections from inception thru December 2023.

Countywide collections total $114,746,661 and Countywide projections total $1,437,836,748 for an overall Performance level 8.0%

Tax Increment Financing

Source: County Treasurer's Office and City Governments

Provided for by the Local Development Act, 62 O.S. §850

25. WPX District I – Tulsa District No. 15 **Performance level 0.0%**

- Transform a block on the edges of the Arts District and the historic Greenwood area into a corporate headquarters complex
- The projected tax over the life of TIF: **$45,000,000 (ad valorem)**
- Actual collections: ad valorem tax **$0** sales tax N/A

Term: 2020-2044

26. Bixby Two **Performance level 0.0%**

- Construct retail establishments, office facilities, multi-family mixed-uses, single family residential, recreation and aesthetic features
- The projected tax over the life of TIF: **$52,565,635 (ad valorem)**
- Actual collections: ad valorem tax **$0** sales tax N/A

Term: 2020-2044

Performance level 2.0%

27. Webco Industries (Radar Center) Economic Development – Sand Springs District No. 3

- Construct a new campus, including creation of the F. William Weber Technology Center, corporate offices, and training facilities
- The projected tax over the life of TIF: **$4,460,000 (sales & ad valorem)**
- Actual collections: ad valorem tax **$87,255** sales tax **$0**

Term: 2021-2045

Performance level 0.2%

28. 11th and Lewis Increment B – Tulsa District No. 16

- Create an active higher-density and quality mixed-use development at a key intersection of Route 66
- The projected tax over the life of TIF: **$15,325,000 (sales & ad valorem)**
- Actual collections: ad valorem tax **$26,488** sales tax **$0**

Term: 2021-2045

Performance level 0.0%

29. Peoria-Mohawk Increment A – Tulsa District No. 17

- Bring manufacturers to North Tulsa to provide economic opportunity by creating skilled, sustainable living-wage jobs and increase the supply of suitable housing for workers in the area
- The projected tax over the life of TIF: **$12,628,857 (ad valorem)**
- Actual collections: ad valorem tax **$0** sales tax N/A

Term: 2021-2045

Performance level 0.3%

30. South Broken Arrow Economic Development Three

- Construct retail and residential improvements consisting of Reasor's grocery store, apartment complex, and retail or commercial space
- The projected tax over the life of TIF: **$188,400,000 (sale & ad valorem)**
- Actual collections: ad valorem tax **$651,712** sales tax **$0**

Term: 2022-2046

Note: All collections from inception thru December 2023.

Countywide collections total $114,746,661 and Countywide projections total $1,437,836,748 for an overall Performance level 8.0%

Tax Increment Financing

Source: County Treasurer's Office and City Governments

Provided for by the Local Development Act, 62 O.S. §850

31. Airport District B – Tulsa District No. 19 **Performance level** **2.3%**

- Support the area's aerospace economy and generate additional, related private investment in the area
- The projected tax over the life of TIF: **$24,000,000 (ad valorem)**
- Actual collections: ad valorem tax **$561,855** sales tax N/A

Term: 2022-2046

32. Airport District C – Tulsa District No. 20* **Performance level** **1.4%**

- Support the area's aerospace economy and generate additional, related private investment in the area
- The projected tax over the life of TIF: **$6,000,000 (ad valorem)**
- Actual collections: ad valorem tax **$82,629** sales tax N/A

Term: 2022-2046

33. PAC District B – Tulsa District No. 18 **Performance level** **0.0%**

- Transform a vacant surface parking lot into a vibrant, mixed-use development that connects the core of the CBD with the Blue Dome District
- The projected tax over the life of TIF: **39,000,000 (sales & ad valorem)**
- Actual collections: ad valorem tax **$0** sales tax **$11,311**

Term: 2022-2046

34. Bixby Three **Performance level** **0.0%**

- Provide parking facilities and transition of the Bixby Public School's Administrative Complex to a mixed-use development and other improvements in the Downtown Core area
- The projected tax over the life of TIF: **$75,000,000 (ad valorem)**
- Actual collections: ad valorem tax **$0** sales tax N/A

Term: 2022-2046

35. Bixby Four **Performance level** **0.0%**

- Upgrade and extend water, sewer, storm drainage, roadways, and environmental resolutions/mitigations and make necessary floodplain modifications and other improvements in an industrial setting
- The projected tax over the life of TIF: **$27,500,000 (ad valorem)**
- Actual collections: ad valorem tax **$0** sales tax N/A

Term: 2022-2046

Note: All collections from inception thru December 2023.

Countywide collections total $114,746,661 and Countywide projections total $1,437,836,748 for an overall Performance level 8.0%

**Woodland Hills – Tulsa District No. 21 TIF (not shown above) is for the collection of sales taxes only. Created by the City of Tulsa. (Term: 2023-2037)*

Incentive Districts

Source: County and City Government

The Local Development Act, 62 O.S. §850, provides for the granting of incentives and exemptions from taxation within certain areas where investment, development, and economic growth is difficult.

	Duration	Status	Market Value Exempted	2023 Taxable
1.Pioneer Village-City of Jenks	1997-2001	Ended	**$7,479,500**	**$640,927**
2. Ambassador Hotel-City of Tulsa	1999-2003	Ended	**$14,596,000**	**$8,992,400**
3. 1307 South Boulder*-City of Tulsa	1999-2003	Ended	**$13,048,100**	**$3,419,200**
4. Tulsa Uptown-City of Tulsa	1999-2004	Ended	**$39,004,200**	**$30,545,300**
5. Cardinal Heights-City of Collinsville	2001-2005	Ended	**$9,507,500**	**$867,144**
6. Autumn Park-City of Bixby	2002-2006	Ended	**$9,564,500**	**$1,233,592**
7. Redbud Village-City of Glenpool	2009-2013	Ended	**$11,655,000**	**$765,500**
8. DXC Technology*-Tulsa County	2009-2013	Ended	**$613,708,300**	**$124,000,000**
9. Mayo Hotel and Lofts LP-City of Tulsa	2010-2015	Ended	**$180,927,600**	**$23,500,000**
10. Mayo 420-City of Tulsa	2011-2016	Ended	**$42,120,000**	**$20,879,557**
11. Atlas Life-City of Tulsa	2011-2016	Ended	**$50,256,600**	**$9,438,200**
12. Greenarch LLC-City of Tulsa	2014-2019	Ended	**$39,157,400**	**$9,239,959**
13. Macy's Logistics LLC*-Outside Owasso	2016-2020	Ended	**$845,677,200**	**$110,000,000**
14. LJG Investments LLC*-City of Tulsa	2016-2021	Ended	**$7,739,000**	**$2,769,900**
15. Art Deco Lofts & Apts LLC-City of Tulsa	2017-2022	Ended	**$15,719,500**	**$6,155,000**
16. Palace Bldg LLC (Newsprint Bldg 766)-City of Tulsa	2017-2022	Ended	**$11,450,100**	**$1,464,500**
17. East End Village LLC-City of Tulsa	2017-2022	Ended	**$39,808,800**	**$13,738,800**
Totals for Ended Districts			**$1,951,419,300**	**$367,649,979**

*Updated name to current owner's name

Revised 8-3-23

Printed 2-29-24

Incentive Districts

Source: County and City Government

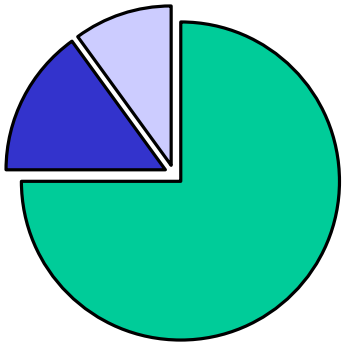
The Local Development Act, 62 O.S. §850, provides for the granting of incentives and exemptions from taxation within certain areas where investment, development, and economic growth is difficult.

	Duration	Status	Market Value Exempted	2022 Taxable
18. Palace Building 766B-City of Tulsa	2018-2023	Active	**$27,213,000**	**N/A**
19. The Meridia LLC-City of Tulsa	2018-2023	Active	**$59,046,900**	**N/A**
20. Hartford-City of Tulsa	2018-2023	Active	**$122,077,100**	**N/A**
21. One Place Investments LLC-City of Tulsa	2018-2023	Active	**$52,468,100**	**N/A**
22. TCB Landlord LLC-City of Tulsa	2020-2025	Active	**$56,231,000**	**N/A**
23. First Place LLC-City of Tulsa	2020-2025	Active	**$30,623,700**	**N/A**
Totals for Active District			**$347,659,800**	**N/A**

Tulsa County Ad Valorem By Type

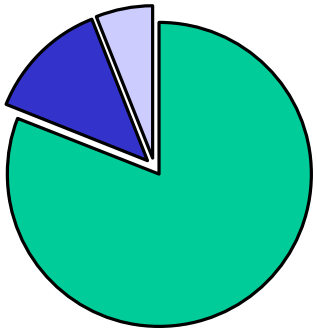
Source: County Assessor's Abstract of Tax Rolls

FY 2003-04



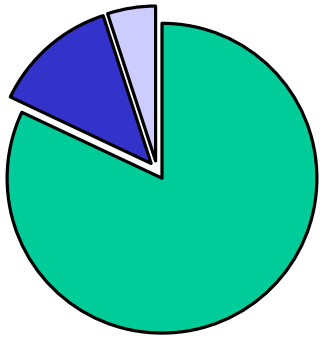
Real (75%)	$332,360,842
Personal (15%)	$64,385,471
Central (10%)	$45,507,880
Total Taxes	$442,254,193

FY 2013-14



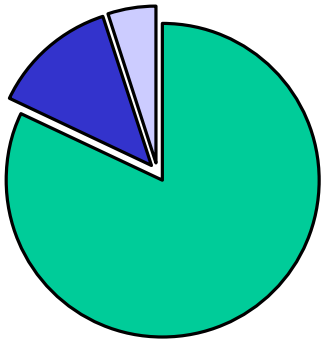
Real (81%)	$527,389,980
Personal (13%)	$83,826,087
Central (6%)	$36,707,717
Total Taxes	$647,923,784

FY 2018-19



Real (82%)	$661,816,191
Personal (13%)	$104,864,845
Central (5%)	$38,103,197
Total Taxes	$804,784,233

FY 2023-24

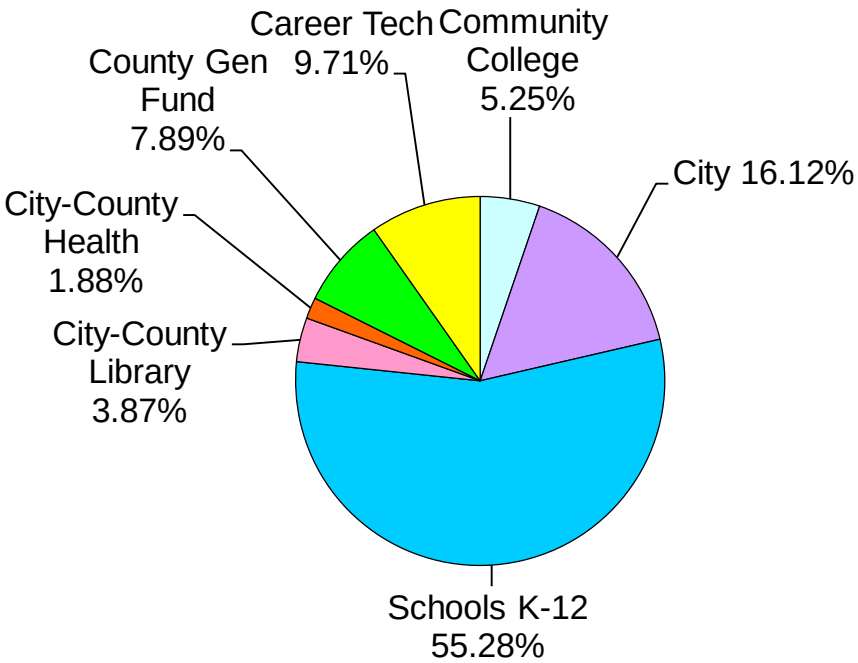


Real (82%)	$811,604,633
Personal (13%)	$129,757,451
Central (5%)	$44,767,622
Total Taxes	$986,129,706

Tulsa County Ad Valorem Tax By User

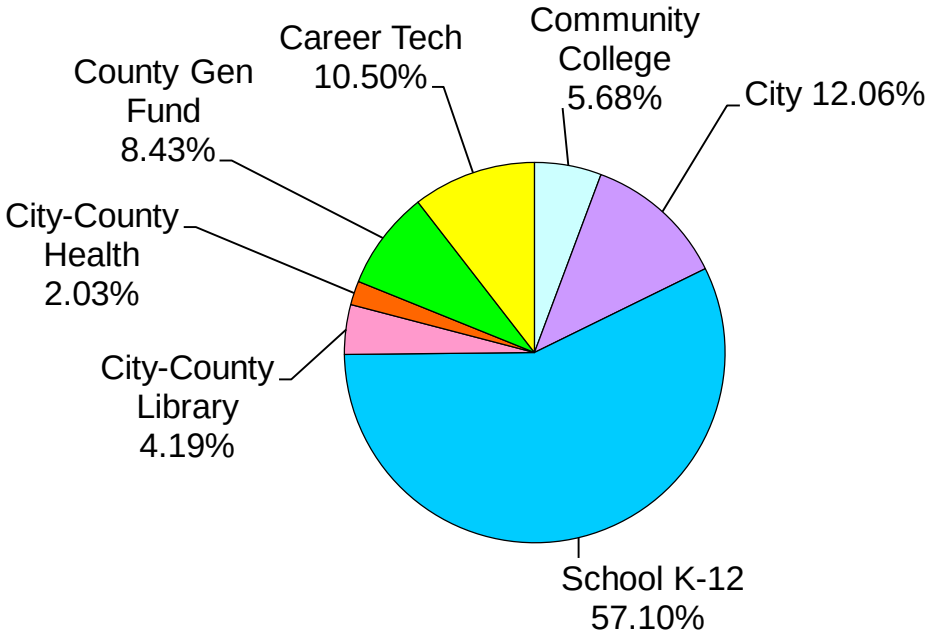
Source: County Fiscal Office and County Treasurer's Office

FY 2018-2019



Total Property Taxes Collected $795,977,699

FY 2023-2024



Total Property Taxes Estimated $986,129,706

Note: Largest growth has been Schools (57.10% - 55.28% = 1.82%) as a portion of countywide property taxes.

Largest decrease has been City (16.12% - 12.06% = -4.06%).

Mills (Tax Levy) & Demand for Taxes

Source: Assessor's Office

What is a mill?

- One mill= 1/1,000 of a dollar
- One mill generates $1 in revenue for every $1,000 in "Net" Assessed Taxable Valuation
- Net Assessed Taxable Valuation is: Taxable Value x Assessment Ratio less any Exemptions

Example: Fair Market Value $100,000		
	Taxable Value	$90,000
	Assessment Ratio x 11%	9,000
	Less Homestead Exemption	1,000
	Net Assessed Taxable Value	$8,000

Net Assessed Taxable Valuation x Millage Rate (fixed and variable)= Taxes Collected

Ex. $8,000 (net assessed taxable valuation) x mills (tax levy) = $ (tax to be collected)
In other words, taxes to be collected are: $8,000 x .135 = $1,080 in this example, if the tax levy is 135 mills.

Tax Levies are two types: "fixed mills" voted by citizens; and mills "calculated" each year to retire bonds and other legal judgments (these vary each year to ensure collection of "fixed dollar" amounts!)

Demand for Money ÷ Net Assessed Taxable Valuation = Millage Rate (fixed and variable)

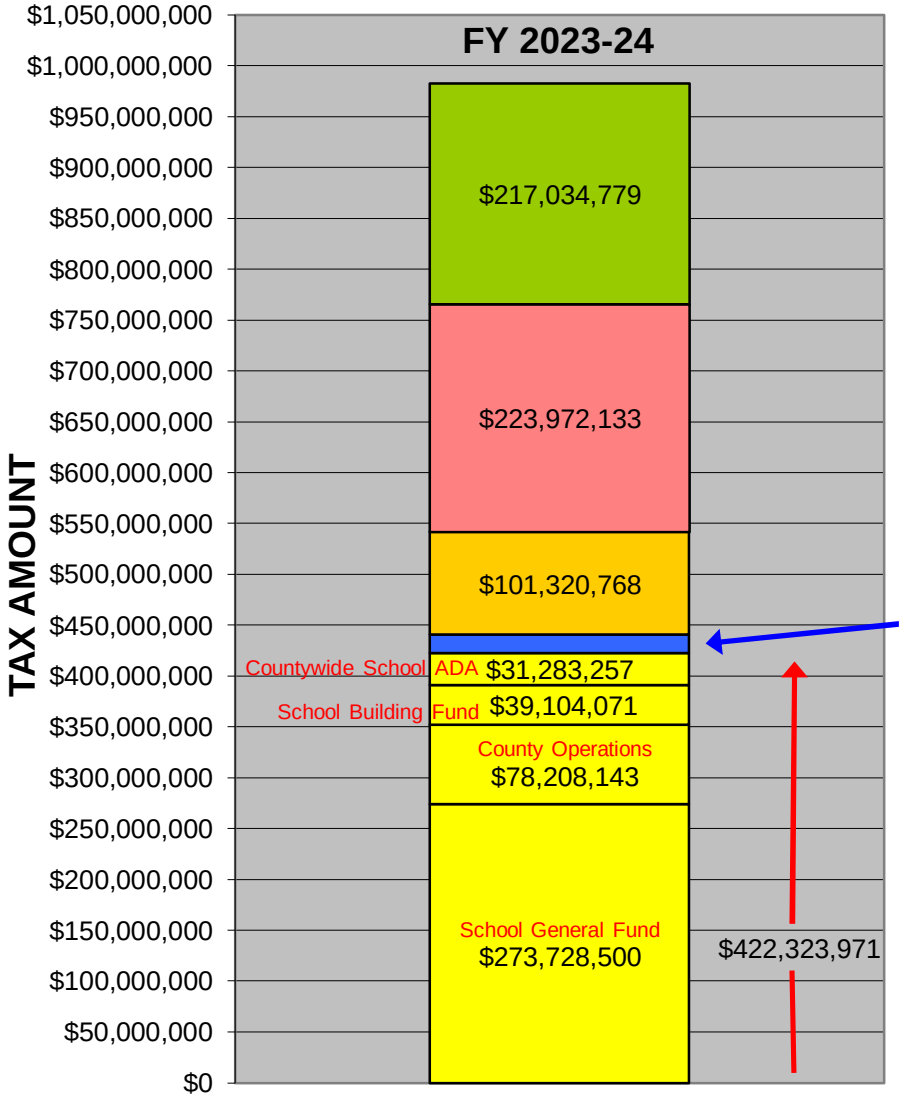
Ex. $986,129,706 (Approved by Excise Bd for 2023) ÷ $7,820,814,280 (County Total Valuation) = 126.09 Weighted Average Mill levy for Tulsa County)

The Excise Board annually receives and approves the demand for taxes from every school, city, and other countywide entities, i.e. county general fund, the library, health, community college, and technology center.

Property Taxation 102

Tulsa County Ad Valorem Tax By Levies

Source: County Assessor's Abstract of Tax Rolls



Demand for Property Taxes $986,129,706

(Based on Excise Board Approved Tax Levies)

LOCAL "FIXED" MILLAGE (Permanent)----------22%

City-County Health	(2.50)	$19,552,036
City-County Library	(5.20)	$40,668,234
Tulsa Community College	(7.00)	$54,745,700
Career Tech(General & Bldg)	(13.00)	$101,670,586
Glenpool EMS	(3.00)	$398,223

LOCAL PROJECTS (Varies Annually)----------23%

School Sinking Fund (K-12)	(7.76 to 33.73)	$223,972,133

CITY SINKING FUNDS (Varies Annually)----------10%

ANNUAL OBLIGATIONS & COURT JUDGEMENTS (NOT VOTED)

Collinsville	(0.00)	$0	Sand Springs	(12.13)	$2,191,598
Glenpool	(0.00)	$0	Tulsa	(15.30)	$69,818,528
Skiatook	(0.00)	$0	Broken Arrow	(16.49)	$16,880,504
Sperry	(0.00)	$0	Sapulpa	(17.66)	$454,080
Owasso	(0.00)	$0	Bixby	(21.83)	$8,114,618
Jenks	(9.48)	$3,861,441			

HOUSEHOLD PERSONAL PROPERTY (Revenue Netutral in 1994)----2%

School District Building Fund	(0.15 to 0.30)	$2,193 to $474,038
School District General Fund	(1.05 to 2.10)	$15,348 to $3,318,268
Health, Library, TCC, TTC & Glenpool EMS	(0.08 to 0.33)	$11,947 to $2,580,869
County Government	(0.30)	$2,346,244
		$18,350,200

STATEWIDE MILLAGE (Permanent)----------43%

Countywide (K-12) School ADA Levy	(4.00)
School (K-12) District Building Fund	(5.00)
County (Assessor, BOCC, County Clerk, Court Clerk, Sheriff, & Treasurer)	(10.00)

County "Weighted" Average $126.09 mills

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Tulsa County Tax Apportionment

Source: County Treasurer's Office

Entity	2012-2013	2020-2021	2021-2022	2022-2023	10 year Change
City of Glenpool	$1,242	$105,812	$128,212	$175,621	14036.8%
City of Sapulpa	$55,444	$971,596	$294,740	$1,963,975	3442.3%
Berryhill Fire District	$607,147	$1,279,690	$1,369,788	$1,611,689	165.5%
City of Bixby	$2,714,940	$3,877,097	$4,026,076	$7,137,530	162.9%
City of Owasso	$142,039	$239,448	$263,902	$351,702	147.6%
City of Jenks	$2,694,851	$4,560,238	$5,505,052	$6,104,035	126.5%
Collinsville School District	$3,514,506	$6,491,444	$6,875,430	$7,555,887	115.0%
Bixby School District	$22,254,561	$37,567,963	$38,696,061	$46,224,616	107.7%
Sperry School District	$678,882	$1,074,143	$1,134,645	$1,321,540	94.7%
City of Sand Springs	$1,322,190	$2,266,225	$2,431,521	$2,493,898	88.6%
Glenpool School District	$4,525,810	$7,282,990	$7,504,950	$8,004,185	76.9%
Owasso School District	$20,181,084	$28,218,825	$27,616,110	$34,904,845	73.0%
Glenpool Emergency Medical Service	$213,695	$316,797	$330,582	$361,106	69.0%
Keystone School District	$413,403	$512,733	$640,572	$682,251	65.0%
Berryhill School District	$2,497,461	$3,511,003	$3,831,204	$4,109,463	64.5%
City of Broken Arrow	$10,423,679	$14,495,893	$15,293,657	$16,665,447	59.9%
Liberty School District	$554,491	$794,496	$827,360	$883,663	59.4%
Broken Arrow School District	$33,723,122	$49,585,109	$50,187,751	$52,774,922	56.5%
County of Tulsa	$51,522,443	$73,800,779	$76,029,449	$80,556,653	56.4%
Skiatook School District	$770,867	$1,080,047	$1,120,642	$1,181,890	53.3%
Tulsa School District	$140,827,662	$185,772,141	$180,257,237	$207,207,795	47.1%
Countywide School 4-Mill	$19,978,951	$25,659,744	$25,302,598	$29,015,653	45.2%
Health Department	$12,855,166	$16,882,108	$17,304,649	$18,446,732	43.5%
Tulsa Technology Center	$66,418,360	$87,063,767	$89,271,727	$95,259,999	43.4%
City County Library	$26,507,553	$34,747,130	$35,628,327	$38,018,244	43.4%
Tulsa Community College	$35,924,712	$47,091,505	$48,285,758	$51,524,725	43.4%
Jenks School District	$49,264,921	$64,990,080	$66,637,835	$69,363,642	40.8%
City of Tulsa	$65,810,393	$72,025,995	$83,103,896	$86,245,123	31.1%
Union School District	$51,087,925	$64,147,156	$63,611,942	$66,452,519	30.1%
Sand Springs School District	$10,259,438	$12,505,416	$12,413,132	$13,114,777	27.8%
Drainage District 12 -- Sand Springs	$817,517	$971,597	$973,328	$995,306	21.7%
County Wide Common Schools	$5,185,323	$7,826,641	$9,174,692	$5,423,393	4.6%
Collinsville Fire District	$394,623	$367,556	$374,587	$399,329	1.2%
City of Collinsville	$0	$0	$0	$0	N/A
Drainage District 13 -- Jenks	$0	$0	$0	$0	N/A
Sewer District 6	$0	$0	$0	$0	N/A
Total: Ad Valorem	**$642,325,114**	**$855,464,323**	**$873,729,707**	**$953,525,833**	**48.4%**
Total: Others (Fire, Drainage, and Sewer)	**$1,819,288**	**$2,618,844**	**$2,717,703**	**$3,006,324**	**65.2%**
Grand Total	**$644,144,402**	**$858,083,167**	**$876,447,410**	**$956,532,157**	**48.5%**

Property Tax Collections Per Capita

Source: U.S. Census Bureau, Tax Foundation FY 2019 Data

	D.C.	$3,969
	New Jersey	$3,513
	New Hampshire	$3,246
	Connecticut	$3,215
	New York	$3,180
	Vermont	$2,938
	Maine	$2,772
	Massachusetts	$2,590
	Rhode Island	$2,526
	Illinois	$2,338
	Alaska	$2,222
*	Texas	$2,098
	Wyoming	$2,062
	Nebraska	$2,013
	California	$1,840
*	Colorado	$1,816
	Iowa	$1,775
	Virginia	$1,770

	U.S. Total	$1,758
	Minnesota	$1,727
	Montana	$1,717
	Jenks	$1,707
	Washington	$1,703
	Maryland	$1,689
	Wisconsin	$1,685
	Oregon	$1,670
*	Kansas	$1,661
	Pennsylvania	$1,631
	North Dakota	$1,586
	South Dakota	$1,532
	Michigan	$1,524
	Hawaii	$1,455
	Florida	$1,454
	Ohio	$1,397
→	Tulsa County	$1,291
	Georgia	$1,290

	South Carolina	$1,272
	Utah	$1,153
	Arizona	$1,150
	Indiana	$1,139
*	Missouri	$1,118
	Mississippi	$1,105
	Idaho	$1,101
	North Carolina	$1,047
	Nevada	$1,041
	Delaware	$967
	West Virginia	$963
	Louisiana	$925
*	New Mexico	$884
	Kentucky	$873
	Tennessee	$834
	Oklahoma	$826
*	Arkansas	$788
	Alabama	$620

Revised 1-18-23

* Surrounding States

Printed 2-29-24

Median Property Taxes Paid on Homes

Source: Tax Foundation and U.S. Census Bureau

2017-2021 Average Ranking

Nationwide Highest Taxes			Ranking
New Jersey	Bergen, Essex, Hunterdon, Morris, Passaic & Union Counties	**$10,000+**	**1**
New York	and Nassau, New York, Rockland, & Westchester Counties and		
Virginia	Falls Church and		
California	Marin County		
New Jersey	Somerset County	$9,819	2
California	San Francisco County	$9,751	3
California	Santa Clara County	$9,532	4
New Jersey	Monmouth County	$9,222	5
New Jersey	Hudson County	$8,963	6

Nationwide Lowest Taxes			Ranking
Louisiana	Catahoula Parish	$282	1957
Alabama	Coosa County	$279	1958
Texas	Glasscock County	$272	1959
Louisiana	East Feliciana Parish	$255	1960
New Mexico	Catron County	$250	1961
Alabama	Choctaw County	$200-	1962

Regional Highest Taxes by State			Ranking
Texas	Collin County	$6,943	24
Kansas	Johnson County	$3,640	224
Colorado	Broomfield County	$3,335	281
Missouri	St. Charles County	$2,960	371
New Mexico	Los Alamos County	$2,447	583
Oklahoma	Cleveland County	$2,161	720

Oklahoma Highest Taxes			Ranking
Oklahoma	Cleveland County	$2,161	720
Oklahoma	Canadian County	$2,058	768
Oklahoma	McClain County	$2,030	784
Oklahoma	Logan County	$2,024	786
Oklahoma	Tulsa County	$2,018	790
Oklahoma	Oklahoma County	$1,957	826

Oklahoma Lowest Taxes			Ranking
Oklahoma	Washita County	$593	1847
Oklahoma	Kiowa County	$587	1850
Oklahoma	Okfuskee County	$586	1851
Oklahoma	Harper County	$541	1876
Oklahoma	Pushmataha County	$486	1902
Oklahoma	Cimarron County	$374	1939