



Assessor John A. Wright

**Ad Valorem
Property Taxes
In
Tulsa County, OK**

Prepared by the Tulsa County Assessor's Office

Tulsa County Assessor's Office

Our Commitment

John A. Wright, Assessor

The Tulsa County Assessor is committed to the principle that each and every citizen is always to be:

- Treated with courtesy and respect.
- Treated fairly and equitably.
- Provided prompt service and information.
- Given personal and professional attention.
- Provided an opportunity to have your suggestions and opinions heard and acted upon.
- Informed of all exemptions which you may be qualified to receive.
- Referred to the appropriate department or individual in a friendly and courteous manner.
- Informed as to how your property is being assessed and how to appeal your value.

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ASSESSOR WEBSITE

The Tulsa County Assessor's Office website is an interactive tool allowing taxpayers to calculate property taxes, view maps, file for the Homestead Exemption electronically and download other useful forms.

www.assessor.tulsacounty.org

DISCLAIMER

This pamphlet is intended to give the taxpayer a brief overview of the ad valorem tax process. The information presented is based on statutory requirements and procedures. For more specific information, refer to the Oklahoma Statutes and the Oklahoma Constitution. This document is for informational reference purposes only, not legal reference.

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THE BASICS OF AD VALOREM PROPERTY TAXES

Ad Valorem tax is a property tax based on the value of the property. For example, the property tax on a vacant lot valued at \$10,000 is usually ten times as much as one valued at \$1,000 if located in the same taxing jurisdiction.

In Oklahoma, property taxes are local taxes. Your county officials value your property, set your tax rates, and collect your taxes. However, Oklahoma's Constitution and Statutes govern how the process works. Each year all assessors in Oklahoma are audited by the Oklahoma Tax Commission to ensure that assessments and appraisal procedures are in compliance with Oklahoma law. If found out of compliance for three years, the Oklahoma Tax Commission can assume supervision of the county valuation function.

The property tax provides more tax dollars for local services for Tulsa County than any other source. Property taxes help to pay for public schools, health and social services, county roads, law enforcement, libraries, and many other services.

How is property tax revenue generated?

The amount of revenue generated from ad valorem tax is based on the local government's taxable valuation and the rate or number of mills (one mill equals 1/1000 of a dollar) levied for its use. The total taxable value is the valuation of all the property subject to ad valorem taxation within the taxing jurisdiction. The County Excise Board sets the tax levies in the number of mills rather than dollars. One mill would generate \$1 in revenue for every \$1,000 of taxable value.

The County Excise Board is responsible for reviewing the mill levies for all governmental entities within the county that receive ad valorem tax revenue. Libraries, community colleges, technology centers, and health departments receive ad valorem tax revenue based on fixed millage rates set by a vote of county taxpayers. School districts (for either their general fund or building fund) and county governments receive ad valorem tax revenues based on millage rates mandated by the Oklahoma Constitution or Oklahoma Statutes. In addition, cities, school districts, county government, and others are required to submit to the County Excise Board an "Estimate of Needs" in order to fund their individual sinking funds. Sinking funds exist for the purpose of paying principal and interest on public indebtedness (bonds) which has been previously authorized by a vote of the people. These entities also pay from their sinking funds legal judgments made against them which were not foreseen nor accounted for in their regular budget process. Depending on the specific requirements set by the Oklahoma Constitution or Oklahoma Statutes for the various governmental bodies, the County Excise Board will approve the mill levy rate required for each. It is through this process that the total millage rate that will ultimately be applied to a given piece of property within the county is established.

The assessor then computes all the property taxes and prepares the tax roll, which shows the amount of tax each individual taxpayer owes. The county treasurer is then responsible for sending the tax bills and collecting the tax.

Setting property tax rates

Once the County Board of Equalization approves the assessment roll, the assessor prepares a tax roll. A tax roll lists the taxable property within the boundaries of the taxing jurisdiction. At this point the assessor has provided a set of property values for all local taxing jurisdictions to use, and the assessor's job is finished for the current year.

How is tax revenue spent?

Most public indebtedness is repaid with ad valorem tax levies. Debt is incurred when the people in the counties, cities, towns, school districts, and other smaller taxing jurisdictions vote general obligation bonds and support levies. This type of indebtedness is in support of public projects such as buildings for schools, libraries, fire and water districts, health, EMSA, vo-tech, and sinking funds.

Each dollar of your ad valorem tax in Tulsa County is apportioned about 75% for schools and 10% to fund county operations, with the remaining percentage apportioned to other public entities and publicly supported projects as authorized by the voters.

How does property tax assessment work?

All tangible property must be taxed on its current fair cash value as of January 1 of each year. The exception is agricultural land.

A property's fair cash value (market) is 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. Land used for farming and ranching is valued on its capacity to produce crops or livestock (agricultural use value) instead of its value on the real estate market.

All property is taxable unless a federal or state law provides an exemption for it.

An exemption may exclude all or part of a property's value from taxation.

Property owners have a right to notice of increases in valuation of property.

The county assessor must notify you if there is an increase in the valuation of your property. This notice is mailed to the last address on file with the assessor's office. It is the responsibility of the taxpayer to notify the assessor's office of all address changes.

Property tax timetable

January 1 marks the beginning of property appraisal. As of January 1, factors such as property use, market conditions, and ownership determine whether the property is taxed, what its fair cash value is, and who is responsible for paying the taxes. (If property is sold after January 1, the tax bill will go to the new owner.)

Beginning in early January, the assessor sends out notices to taxpayers whose property values have increased. The property owner has 30 calendar days from the mailing date on the notice to file an informal appeal of their valuation with the county assessor. 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. All protests shall be filed on OTC form 974 (County Assessor Informal Protest).

Between January 1 and March 15, the county assessor processes applications for tax exemptions such as homestead exemptions, additional homestead exemptions, veterans' exemptions, and senior freezes.

Around February 1, the Tulsa County Board of Equalization begins hearing formal appeals from property owners who have attended the informal hearing with the county assessor but still believe their property values are incorrect.

Tax collection starts around November 1 as tax bills go out. Taxpayers have until December 31 to pay the first half of their taxes. The second half must be paid by March 31. Interest charges are added to delinquent tax bills.

What is the taxpayer's role?

You can play an effective role in the process if you know your rights, understand the remedies available to you and fulfill your responsibilities as a property owner and taxpayer.

TAXPAYER'S RIGHTS, RESPONSIBILITIES & REMEDIES

Know your rights

- You have the right to uniform tax appraisals.
- You have the right to receive all tax exemptions or other tax relief for which you qualify.
- You have the right to notices of increases in your property value or to changes in your exemptions, which are mailed to the last address noted in the assessor's files.

Fulfill your responsibilities

Apply for exemptions, particularly the Homestead Exemption, limitations, and other forms of tax relief by March 15 for the exemption to apply to the current year. You must see that your property is listed correctly on the tax records with your correct name, address, and property description. You must pay your taxes on time.

Understand your remedies

If you believe your fair cash value is incorrect, or if you were denied an exemption or agricultural use value, you may appeal to the assessor and then, if denied, to the County Board of Equalization. If you do not agree with the Board's decision, you may appeal your case to District Court.

APPOINTING AN AGENT

You may represent yourself in any property tax matter, or you may appoint a representative – commonly called an “agent” – to handle specific duties. You do not need an agent to file for exemptions or to appeal your property valuation. If you do wish to appoint an agent, you must give that person written authorization to represent you.

You can obtain an application for exemptions, an Informal Appeal form and/or an Authorization to Represent Record Owner form from the county assessor's office or from the assessor's website.

VALUING REAL PROPERTY

The county assessor determines the value of all locally assessed taxable property in the county. Before the appraisal can begin, the assessor compiles a list of the taxable property. The listing for each property contains a description of the property and the name and address of the owner. The assessor must conduct a visual inspection of property in the county once every four years, including inspection each year of any property for which a building permit has been filed. Oklahoma law requires that appraisers working for county assessors be accredited. To receive the required accreditation, assessors and their appraisal staff must successfully complete a series of seven classes conducted by the Oklahoma State University Center for Local Government Technology. In Oklahoma, only accredited appraisers can place value on property in the performance of their duties for the county assessor's office.

How is your real property valued?

State statutes require assessors to annually appraise all property within the county as of January 1. To assure accuracy, uniformity, and low per-parcel costs, the county assessor uses mass appraisal to appraise large numbers of properties.

The assessor uses the same valuation methods and standards as any other appraiser would, whether the appraisal is for a mortgage, second mortgage, or ad valorem tax purposes. The cost, market, and income approaches to value are used with the emphasis on each approach depending on the availability of recent property sales, actual cost of construction, and income and expense information.

The market (or sales comparison) approach is most often used and simply asks, "What are properties similar to this property selling for?" The value of your home is an estimate of the price your home would sell for. The assessor compares your home to similar homes that have sold recently and determines your home's value.

What if your property value increases?

A Notice of Increase in Valuation of Real Property tells you that the assessor has increased the value of your property.

If the fair cash value of your property increases, the county assessor will send a Notice of Increase in Valuation of Real Property. The detailed notice contains a description of your property and its value. This notice is sent under two circumstances:

- **If the value of your property is higher than it was in the previous year.**
- **If your property was not on the county assessor's records in the previous year.**

If you disagree with the fair cash value, you have 30 calendar days from the mailing date on the notice to file an appeal with the county assessor (see appeals on page 10).

Limitations of valuation increase on property "taxable fair cash value"

There is a limit to how much your real property "taxable fair cash value" may increase in any one year (as opposed to the "fair cash value", which has no such limit). The Oklahoma Constitution places a three percent (3%) limit on increases for real property taxable fair cash valuation on homesteaded and agricultural properties and a five percent (5%) limit on increases for real property taxable fair cash valuation on commercial, non-agricultural, and non-homesteaded properties. The assessor may not increase a property's taxable fair cash value above the 3% or 5% limit in any year unless the property has been transferred, changed, or conveyed to another person, or improvements have been made to the property. When you purchase a home, your property taxes could be much higher than the taxes paid by the previous owners. This occurs when, over time, the "fair cash value" increases at a rate greater than the 3 or 5% increase cap on "taxable fair cash value." Then, when the property is sold, the cap is removed and the property's "taxable fair cash value" becomes equal to its "fair cash value."

BUSINESS PERSONAL PROPERTY

If you own a business, you must render your tangible personal property; intangible personal property is exempt. This property includes furniture, fixtures, equipment, leased equipment, and inventory. See the next section on "renditions." You will be assessed on the property that you own on January 1 of the tax year.

The county assessor's staff may ask permission to enter your premises and inspect the property to determine what taxable personal property you own and its value. Such an inspection is performed during normal business hours or at a time agreeable to you and the assessor's staff.

If you go out of business after the first of the year, you will still be liable for taxes on the personal property that you owned on January 1. You are not relieved of the taxes because you no longer operate the business.

What is a property tax rendition?

A rendition is a form (OTC Form 901) you may use to report the taxable tangible personal property you own as of January 1 to the county assessor. The rendition identifies, describes, and gives the location of your taxable property. Business owners must file a rendition of their tangible personal property. Owners of farms and manufactured homes must also provide personal property renditions.

Advantages of filing a rendition

- If you file a rendition, you are in a better position to exercise your rights as a taxpayer.
- Your correct mailing address is on record so the county treasurer will send your tax bill to the right address.
- Your opinion of your property's value is on record with the county assessor.
- The assessor must send you a notice of appraised value if the appraiser puts a higher value on your property than the value you listed on your rendition. However, the Tulsa County Assessor will send a notice to every Business Personal Property account regardless of change of value.

Filing deadline for a rendition

File your rendition with the county assessor after January 1 and no later than March 15. Late renditions are subject to severe penalties, up to 20% of the appraised value of your property.

Personal property to include in a rendition

If you own tangible personal property, you must report this property on a rendition form every year. Businesses, for instance, must report their inventories, equipment, and machinery on a rendition. Household personal property is exempt from being reported in Tulsa County.

Building on Leased Land

Building on leased land refers to a circumstance where a private individual or organization owns a building located on land owned by an entity not subject to the normal rules of property taxation, such as a railroad, city, state, federal government, etc. Unless exempt, the building will be assessed as personal property.

AGRICULTURAL LAND

Agricultural land use value lowers the taxable fair cash value of land owned by qualified farmers and ranchers. It values rural land based on the land's capacity to produce crops and livestock, instead of its value on the real estate market. This lower value reduces property taxes on qualified land used for agricultural purposes.

What land qualifies?

The land must be devoted principally to agricultural use. Agricultural use includes production of crops, livestock, poultry, native pasture, timber, or cover crops. It also can include leaving the land idle for a government program (CRP) or for normal crop or livestock rotation. Land used for raising certain exotic animals or to produce human food or other similar items of commercial value also qualifies. Using land for wildlife management is an agricultural use. Contact the county assessor for details.

TAX EXEMPTIONS, REFUNDS & LIMITATIONS

An exemption removes value on property and can provide a lower taxable value and lower taxes. Exemptions, refunds and tax limitations described below, only apply to homesteaded properties. They do not apply to other property you own.

Homestead Exemption

A “homesteaded” property is one in which the owner of record is an Oklahoma citizen who actually lives in the property as their primary residence. If your property meets the ownership and residency requirements, you should apply for the Homestead Exemption which gives \$1,000 off the gross assessed value of your home.

Generally, annual tax savings are between \$91 and \$142. To apply for the Homestead Exemption, contact the county assessor’s office anytime during the year and ask for the application form. You can also download the form or apply online from the assessor’s website. Homestead applications received after March 15 will be credited to the following year. You do not have to apply each year, provided your ownership or place of residence does not change. Properties placed in certain trusts are eligible for the exemption.

Additional Homestead Exemption

If your gross household income from all sources (except gifts and veterans’ disability compensation) is \$25,000 or less a year, and you meet all the homestead exemption requirements, you may qualify for an additional \$1,000 exemption (68 O.S. § 2890). Contact your county assessor for Form 994 to make application, or download the form from the assessor website. Applications for Additional Homestead Exemption must be filed with the county assessor between January 1 and March 15. If you are 65 years of age or older, you do not have to apply again unless your qualifications change. Annual filings are required for those under the age of 65.

Property Tax Refund

If your gross household income from all sources (except gifts) is \$12,000 or less, AND you are at least 65 years of age OR totally disabled, you may be eligible for a property tax refund. Application is made on Form 538-H, which you may obtain from the assessor’s website or from the Oklahoma Tax Commission website: https://www.ok.gov/tax/Forms_&_Publications/Forms/Ad_Valorem/. You must pay the first half of your property taxes to the county and attach your receipt to the 538-H form. The tax refund is calculated by subtracting 1% of your income from the amount of property taxes you paid. A refund may not exceed \$200.

Senior Citizens with Limited Income (Senior Freeze)

There is a constitutional limit on the taxable fair cash valuation of homestead property for persons 65 years of age or more, with an annual gross household income not to exceed the amount determined by the United States Department of Housing and Urban Development (HUD) to be the estimated median income for the preceding year for the county. An application for valuation limitation must be filed with the county assessor by March 15, beginning with the first year of eligibility. The property value may be reduced at a future date due to market conditions, but the taxable fair cash value may not be increased above the level established by the application for limitation as long as the qualifications are maintained.

Veterans

There is an exemption for 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 have been certified by the United States Department of Veterans Affairs to have one-hundred percent (100%), service-connected, permanent disability. Upon death of the veteran, the surviving spouse of such head of household may be entitled to claim the exemption for the full amount of the fair cash value of the homestead property. The unmarried spouse of a veteran killed in action may also qualify for an exemption. Contact the assessor's office for application information.

Manufactured Home Exemption

Any person 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 \$22,000 or 50% of the HUD Median Family Income for your county, whichever is greater, 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 \$2,000. The application for the exemption must be made each year before March 15. For persons 65 years of age or older as of March 15 and who have previously qualified for the exemption no annual application is required in order to receive the exemption. You may obtain a Manufactured Home Exemption form from the assessor's office or from the assessor's website.

Note: The mailing date of the Notice of Increase in Valuation of Real Property will extend the filing period for Homestead Exemption, Additional Homestead Exemption and Senior Valuation Limitation for 30 calendar days.

Does your home qualify for Homestead Exemption?

You must own your own home on January 1

Your homestead can be a separate structure, condominium, or a manufactured home located on land that you own.

A residence may be owned by an individual through an interest in a qualifying beneficial trust and may be occupied by a trustor of a qualifying trust.

The home must be your principal residence on January 1

If you have more than one house, you can only receive Homestead Exemption for your principal residence.

If you temporarily move away from your home, you can still get a Homestead Exemption if you do not establish another principal residence and you intend to return. For instance, if you enter a nursing home, your home still qualifies as your homestead if you intend to return.

Military personnel stationed elsewhere in time of war, but are Oklahoma citizens, may be granted a Homestead Exemption.

A home jointly owned by a parent and non-residing child, and occupied by the parent, may receive the Homestead Exemption.

Renting part of your home or using part of it for a business may not disqualify the remainder of your home from the Homestead Exemption.

How to file for an exemption?

1. Provide necessary information. For example, if your home is a manufactured home, you must have a copy of the title to the home or a verified copy of the purchase contract.
2. Once you receive a Homestead Exemption, you do not have to apply again unless your qualifications change. If you move to a new home, you will have to fill out a new application.
3. The assessor may require a new application by sending you a written notice and an application form. If you do not return the new application, you can lose your exemptions.

Other property tax exemptions

Manufacturing Exemption

Certain new or expanding manufacturing or research and development facilities may qualify for a five-year exemption. (Annual application must be filed by March 15.) For information on qualifications, please call the Tulsa County Assessor Business Personal Property Department or the Oklahoma Tax Commission, Ad Valorem Division.

Freeport Exemption

Some business inventories may be exempted in whole or in part if not detained in this state more than 9 months. (Annual declaration on Form 901-F must be filed by March 15.)

NEW HOMEOWNERS

Tax Report

Before you buy a home, you or your mortgage company should get a tax lien report for the home from the county treasurer and county clerk. The tax report will show if delinquent taxes are owed. You cannot get clear title to the property until all delinquent taxes are paid.

Tax Payments through Escrow Account

Your mortgage company may pay property taxes on your home out of an escrow account. If this is the case, make sure the county treasurer sends the original tax bills to the mortgage company. You may want to request a receipt to see if the mortgage company pays the taxes on time and for federal income tax purposes.

Homestead Exemption

Apply to the county assessor for your Homestead Exemption (see Tax Exemptions, Refunds, & Limitations on page 8).

Notify County Assessor

If you sold your previous home in Oklahoma, make sure it is listed under the new owner's name and address.

Notice of Valuation

If your home is newly constructed, you should receive a Notice of Increase in Valuation of Real Property from the assessor between January and April. Contact the assessor if you do not receive this notice during January through April.

APPEALS

Informal appeals process

The right to appeal is one of the most important rights you have as a taxpayer. You may appeal if you disagree with any of the actions the assessor has taken on your property. You may discuss your concerns about your property value or exemptions with the assessor's office in an informal hearing.

The taxpayer shall have 30 calendar days from the date the Notice of Increase in Valuation was mailed in which to file a written protest with the county assessor. Informal Protests must be filed on OTC form 974. Informal appeals forms prescribed by the Oklahoma Tax Commission are available in the county assessor's office and on the county assessor's website.

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.

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. This hearing may be in person at the assessor's office, or arrangements can be made to hold the hearing by telephone. The assessor shall issue a written decision in the matter disputed within 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. Within 15 calendar days from the date the decision is mailed, the taxpayer may file an appeal with the County Board of Equalization. Contact the county clerk's office to obtain the appropriate forms.

What is a County Board of Equalization?

The County Board of Equalization (CBOE) is comprised of three citizens to hear your appeal if you disagree with the results of your informal hearing with the assessor.

The Oklahoma Tax Commission, the County Commissioners, and the District Judges appoint CBOE members. An individual must be a resident of the county to serve on the CBOE. Members also must comply with special conflict of interest laws.

The CBOE makes determinations related to taxpayer appeals and taxing jurisdiction challenges. The CBOE determines if the assessor has granted or denied exemptions properly, and it resolves property valuation disputes. The taxpayer can file a written protest with the CBOE specifying objections to the increase in fair cash value. The 3% and 5% limitations on the annual increase in a property's "taxable fair cash value" are established in the Oklahoma Constitution, and there are no constitutional provisions allowing for the CBOE to hear or make adjustments related to a property's "taxable fair cash value." The CBOE decisions are binding only for the year in question. The CBOE begins work around February 1 in Tulsa County and finishes by May 31.

CBOE meetings are open to the public. Notices of the date, time, and place of each meeting must be posted at least 48 hours in advance. Within limitations, some counties may extend County Board of Equalization sessions to the end of July.

Should you appeal?

The assessor and the County Board of Equalization must base their decisions on evidence. Following is a list of appeal issues that the assessor and the CBOE can consider along with suggestions of evidence you may want to gather.

Is the appraised value of your property too high?

Ask the county assessor to explain the appraisal. Be sure the property description is correct. Are the measurements for your home or business and lot correct? Gather blueprints, deed records, photographs, a survey, or your own measurements. Ask the assessor to provide you a printed copy of your property record, which contains a detailed description of your property.

Are there any hidden defects, such as a cracked foundation or inadequate plumbing? Get photographs, statements from builders, or independent appraisals.

Ask the assessor for the appraisal records on similar properties in your area. Is there a big difference in the values? This comparison may show that your property was not treated equally.

Collect evidence on recent sales of properties similar to yours from neighbors or real estate professionals. Ask the county assessor for the sales that were used in the appraisal or visit the assessor's website and utilize the "Similar Properties" feature, which will provide a display of sales and similar properties in a subdivision.

Consider using an independent appraisal by a real estate appraiser. Insurance records also may be helpful.

Tulsa County Assessor

If you decide to use sales information to support your appeal, you should:

- Get documentation from the person providing the sales information.
- Use sales of properties that are similar to yours in size, age, location, and type of construction.
- Use recent sales. Sales that occurred closest to January 1 are best.
- Weigh the costs of preparing an appeal against the potential tax savings. Preparing an appeal may not be worth the time and expense if it results in only a small tax savings.

Did the county assessor deny your Homestead Exemption?

First, find out why the assessor denied your exemption. If the assessor denied your Homestead Exemption, get evidence that you owned your home on January 1 and used the home as your principal residence on that date. If the assessor denied a Homestead Exemption for part of the land around your home, show how much land is used as a yard for your residence.

Did the assessor wrongly determine that you took your land out of agricultural use?

Is agricultural activity still taking place on your land? If you took only part of the land out of agricultural use, you may need to show which area still qualifies.

Do the appraisal records show an incorrect owner?

Provide records of deeds or deed transfers to show ownership.

Is your property being taxed by the wrong taxing jurisdiction?

An error of this sort is often simply a clerical error. For example, the appraisal records show your property is located in one school district when it actually is located in another school district.

Is your property incorrectly included on the appraisal records?

Some kinds of taxable personal property move from place to place quite regularly. Property is taxed at only one location in Oklahoma. You can appeal the inclusion of your property on the appraisal records if it should be taxed in another county in Oklahoma.

Did the county assessor or County Board of Equalization fail to send you a notice that the law requires them to send?

You have the right to appeal if the county assessor failed to give you a required Notice of Increase in Valuation. But unless you disagree with your fair cash value, there is no point in appealing failure to give a notice. Be sure that the assessor has your correct name and address.

You cannot appeal failure to give notice if the taxes on your property become delinquent.

A notice is presumed delivered if sent by first-class mail with the last known name and address. Your failure to receive a properly mailed notice does not give you the right to a late hearing.

Is there any other action the county assessor or County Board of Equalization took that affects you?

You have the right to appeal any action that affects you and your property. For instance, the assessor may claim your property was not taxed in a previous year and you disagree, then you may appeal to the CBOE.

You may appeal only actions that affect your property. A power of attorney is required for those properties not deeded in your name.

How to file an appeal?

File a written appeal using OTC form 974 for informal appeals and OTC form 976 for formal appeals. The county clerk and the assessor have appeal forms available. A notice of appeal is sufficient if it identifies the owner, the property that is the subject of the appeal, and indicates that you are dissatisfied with a decision made by the assessor.

How do you appeal?

Once you have filed your appeal form with the respective office, the assessor or the County Board of Equalization will notify you in advance of the date, time, and place of your hearing,

When you present your appeal you may appear in person, send someone to present the appeal for you, or send a sworn affidavit containing the evidence to support your appeal. See the section on appointing an agent on page 5. In the case of an informal appeal with the county assessor or formal appeal with the County Board of Equalization, you may arrange to conduct your appeal by telephone.

Stick to the facts of your presentation

The assessor and the County Board of Equalization have no control over budget, tax rates for the local taxing units, inflation, or local politics. Including these topics in your presentation is not helpful to you.

Present a simple and well-organized appeal

Stress key facts and figures. Write them down in logical order and present them at your hearing.

Recognize that the County Board of Equalization acts as an independent judge

The County Board of Equalization is an independent body that listens to the taxpayer and, based on evidence, will make a decision independent of the assessor.

Should you appeal to district court?

Once the County Board of Equalization rules on your appeal, it sends you a written notice by mail. If you are dissatisfied with the County Board of Equalization findings, you have the right to appeal its decision to the district court in your county.

You should consult with an attorney. Within 30 calendar days of the date the County Board of Equalization order was mailed or delivered, you must file a petition with the district court.

PAYING YOUR TAXES

The county treasurer usually mails the tax bills in November. The delinquency date is December 31. If December 31 is drawing near and you have not received a tax bill, contact your local treasurer's office. Find out how much you owe and make sure your correct name and address are on record.

If your mortgage company pays the property taxes on your home, the mortgage company receives the tax bill.

The county treasurer must give you a receipt for your tax payment if you ask for one. Receipts are useful for federal income tax purposes and for ensuring that your mortgage company paid the taxes on your home.

If you appeal your value to district court, you must pay your taxes and give the county treasurer notice on or before December 31 each year. The notice must be on a standard form, which you may obtain from the county treasurer.

When is the deadline for paying property taxes?

In most cases, the deadline for paying property taxes owed is December 31. Taxes that are not paid on time are delinquent. Penalty and interest charges are added to the original amount.

Most property owners pay their property taxes before the end of the year so the payment can be deducted from their federal income taxes.

Split payment

Split payment of taxes allows you to pay half or more of your taxes by December 31 and the remainder by March 31 without a penalty (68 O.S. § 2913).

What if you do not pay your taxes?

The longer you allow your delinquent property taxes to go unpaid, the more expensive and risky it becomes for you.

Interest charges

Interest is charged at the rate of 1.5 percent per month. Maximum interest is 100% of the tax owed on the property.

Delinquent tax notices

The county treasurer sends at least one notice that taxes are delinquent. The county treasurer may send additional notices and warnings.

Your property can be sold at a tax sale

Failure to pay your property taxes can result in the loss of your property. The county treasurer will begin proceedings to sell it at a tax sale unless taxes are paid in full.

You may have problems selling your property

Each taxing jurisdiction holds a tax lien on each item of taxable property. This tax lien gives the county the power to foreclose on the lien and attach the property, even if its ownership has changed. The property will then be auctioned and the proceeds used to pay the taxes.

As a result of the tax lien, someone who purchases real estate cannot get a clear title until all the delinquent taxes owed on the property are paid in full.

If you are buying a portion of a larger parcel of land, check the taxes on the larger parcel. You will not be able to clear a tax lien against your part unless taxes on the whole parcel are paid.

HOW TO CALCULATE YOUR TAXES

This example is based on a hypothetical property with a Fair Cash Value of \$110,000 and a Taxable Fair Cash Value of \$100,000; an assessment ratio of 11 percent, and a tax rate of 120.87 mills, or \$120.87 per \$1,000 of taxable value.

<u>FORMULA</u>	<u>EXAMPLE</u>	<u>YOUR INFO</u>
Fair Cash Value (Market) (not used to determine taxes unless equal to taxable value)	\$110,000	_____
Taxable Fair Cash Value (a function of length of time owned and capped at 3% or 5% increase annually until equal with the Fair Cash Value)	\$100,000	_____
x Assessment Percentage (Business Personal Property is 10% ratio)	11%	_____
= Assessed Value	\$11,000	_____
- Exempt Value for Homestead (Others: Additional Homestead Exemption = an additional \$1,000 deduction, 100% disabled Veterans exempt assessed value above)	\$1,000	_____
= Taxable Value (Net Assessed Value)	\$10,000	_____
x Rate per \$1,000 of Taxable Value (Tax Rate used for illustration purposes only)	\$120.87	_____
= Tax Amount	\$1,209.00	_____

See page 8 of this pamphlet
All tax payments are made to the Tulsa County Treasurer

HOW TO GET MORE INFORMATION

If this pamphlet does not answer all your questions about property taxes, your assessor can. The county assessor can answer questions about property values, exemptions, and appeals. Your county treasurer can answer questions about tax rates and tax bills. In addition, with few exceptions, property tax records are open to the public, including all the appraised values and tax bills.

Tulsa County Assessor's Office Website on the Internet

The Tulsa County Assessor's Office has an interactive website that allows taxpayers to calculate property taxes, view maps, and file for Homestead Exemption electronically. The website also includes a "Similar Properties" feature, which will provide a display of sales and similar properties in a subdivision.

The web address is: www.assessor.tulsacounty.org

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**DIRECTORY
OF DEPARTMENTS IN THE
TULSA COUNTY ASSESSOR'S OFFICE**

<u>Subject</u>	<u>Phone Number</u>
Taxpayer Services Homestead Exemption Additional Homestead Exemption Senior Citizen Valuation Limitation 538-H Circuit Breaker (tax credit or refund) Veteran's Exemption	918-596-5100
Real Property	918-596-5100
Title Research Address Changes	918-596-5141
Manufactured Home	918-596-5142 or 918-596-5147
Business Personal Property	918-596-5114
Farm Personal Property	918-596-5153
Appeal Valuation	918-596-4734
Tax Exempt Property	918-596-5105



Assessor John A. Wright