

Ad Valorem Tax Exemption

Filing Instructions for Religious Entities

To apply for an ad valorem tax exemption for a Religious Organization, an **OTC 987 application** and supporting documentation must be submitted with the county assessor in which the property is located.

Page 1 - Real Property Owner

- Complete the property owner name, physical address, contact information, and the legal description. The legal description and deed information may be obtained from your deed, or the Assessor's Website: <https://docs.oklahomacounty.org/AssessorWP5/DefaultSearch.asp>

Religious Organization

- Complete the religious organization name, mailing address, and contact information.

Page 2 - Property Usage

- Complete questions 1 thru 3.
- Describing in detail the exact usage of the property, the usage of all income, and the organization operations.
- Attach a copy of all documents which support this application for exemption. (Example: articles of incorporation, bylaws, resolutions, income-expense statements, rent rolls, deeds, contracts, leases, etc.) You may provide a copy of IRS Section 501(c)(3) and your filing with the Oklahoma Secretary of State.

NOTE: *All property must be used exclusively and directly for fraternal or religious purposes within this state. Ref. 68 OS 2887(7). The assessor may contact you with additional questions depending on the answers provided herein.*

Affidavit

- The application must be signed and notarized by both the real property owner and the religious organization.

You may submit the application and supporting documents by email, mail or by visiting our office in person. For any questions or comments, please call Jennifer Garcia at (405) 713-1226.

Email: Jennifer.Garcia@oklahomacounty.org

Mail: Larry Stein Oklahoma County Assessor
Attention Jennifer Garcia
320 Robert S. Kerr Ave. Rm. 313
Oklahoma City, OK 73102

OTC 987

Revised 11-2024

**State of Oklahoma
Application for Ad Valorem Tax Exemption
for Religious Entities**

**Tax Year
2025**

EXEMPTION: All property used exclusively and directly for fraternal or religious purposes within this state. Ref. 68 OS 2887(7)

Attach a copy of all documents which support this application for exemption.

(Example: articles of incorporation, bylaws, resolutions, income-expense statements, rent rolls, deeds, contracts, leases, etc.) **May provide a copy of IRS Section 501(c)(3) and your filing with the Oklahoma Secretary of State.**

It is impossible for this application to cover every provision addressed in the statutes related to exempt religious organizations. The assessor may contact you with additional questions depending on the answers provided herein.

REAL PROPERTY OWNER: Please Print or Type

Property Owner Name: _____

Physical Address: _____

Mailing Address: _____

Contact Name: _____ Title: _____

Phone Number: _____ Email Address: _____

Legal Description: _____

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

Approximately what percentage of the property is requested to be exempt? _____ Sq. Footage: _____

Are the Real Property Owner and the Religious Organization the same? Yes No

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

If **Yes**, provide organization name(s):

_____ Sq. Footage: _____

_____ Sq. Footage: _____

_____ Sq. Footage: _____

RELIGIOUS ORGANIZATION:

Religious Organization Name: _____

Mailing Address: _____

Contact Name: _____ Title: _____

Phone Number: _____ Email Address: _____

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

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

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

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

PROPERTY USAGE (RELIGIOUS ORGANIZATION):

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

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

3. Does the organization operate without profit or private advantage to its officials in charge? Explain:

REAL PROPERTY OWNER AFFIDAVIT:

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

Signature: _____

Subscribed and sworn to before me this _____ day of _____, _____.

My commission expires: _____, _____.

_____, Notary Public

Notary Seal

RELIGIOUS ORGANIZATION AFFIDAVIT:

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

Signature: _____

Subscribed and sworn to before me this _____ day of _____, _____.

My commission expires: _____, _____.

_____, Notary Public

Notary Seal

ASSESSOR USE ONLY Application for Exemption: Approved Disapproved

Assessor/Deputy: _____ Date: _____

Account Number: _____

School District