

Ad Valorem Tax Exemption

Filing Instructions for Charitable & Nonprofit Organizations

To apply for an ad valorem tax exemption for a Charitable or Nonprofit Organization, an **OTC 988 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>

Charitable Organization

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

Page 2 - Property Usage

- Complete questions 1 thru 9.
- 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 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 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, or property used exclusively and directly for charitable purposes. Ref. 68 OS 2887(8)(9).*

Affidavit

- The application must be signed and notarized by both the real property owner and the charitable 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 988

Revised 11-2024

**State of Oklahoma
Application for Ad Valorem Tax Exemption
for Charitable and Non Profit Entities**

**Tax Year
2025**

EXEMPTION: 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 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, or property used exclusively and directly for charitable purposes. Ref. 68 OS 2887(8)(9).

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.) **Must 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 charitable 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: _____

Account Number: _____

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? _____ Square Footage: _____

Are the Real Property Owner and the Charitable Organization the same?..... Yes No

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

If **Yes**, provide organization name(s) _____ Square Footage: _____

CHARITABLE ORGANIZATION:

Charitable Organization Name: _____

Mailing Address: _____

Contact Name: _____ Title: _____

Phone Number: _____ Email Address: _____

Is the Charitable 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 Charitable 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 (CHARITABLE ORGANIZATION):

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

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

3. Does the Internal Revenue Service recognize this organization as a tax-exempt organization? Yes No
 If **Yes**, attach a copy of letter from the Internal Revenue Service.
4. Is the organization chartered under the laws of the State of Oklahoma as a nonprofit organization? Yes No
 If **Yes**, attach a copy of the articles of incorporation and bylaws.
5. Does the organization register annually with the Oklahoma Secretary of State's Office? Yes No
 If **Yes**, attach a copy of registration.
6. Does the organization operate without profit or private advantage to its officials in charge? Yes No
7. Do the patrons of the facility applying for the exemption receive the same services and treatment irrespective of their ability to pay? Yes No
8. Are the same charges made to all patrons regardless of ability to pay? Yes No
9. What provisions, if any, have been made to dispose of surplus assets of the organization?

REAL PROPERTY OWNER AFFIDAVIT:

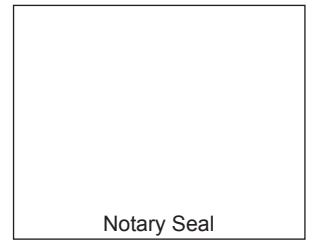
I, _____ being duly sworn, upon oath, under penalty of perjury do hereby depose and say that I am (Title) _____, of _____ (Real Property Owner); that as such I am acquainted with the books, accounts, and affairs of the property owner and know the foregoing statements with respect to the ownership to 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



CHARITABLE ORGANIZATION AFFIDAVIT:

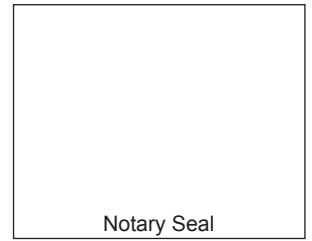
I, _____ being duly sworn, upon oath, under penalty of perjury do hereby depose and say that I am (Title) _____, of _____ (Charitable Organization); that as such I am acquainted with the books, accounts, and affairs of the organization and know the foregoing statements with respect to the organization 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



ASSESSOR USE ONLY Application for Exemption: Approved Disapproved

Assessor/Deputy: _____ Date: _____

Account Number: _____

School District