

AD VALOREM TAX EXEMPTIONS FOR FRATERNAL, RELIGIOUS AND CHARITABLE INSTITUTIONS

Properties of fraternal, religious and charitable institutions may be entitled to ad valorem tax exemptions on all or part of their property pursuant to Art. 10, § 6 Oklahoma Constitution and Oklahoma Statute Title 68 § 2887.

Ad valorem tax exemptions are allowed to qualifying properties of institutions on a parcel-by-parcel basis and depend on the ownership and usage of the property.

Ad valorem tax exemptions are not automatic. For each parcel of real property owned by a church or charitable organization, an affidavit, stating the use of the property, must be filed with the Rogers County Assessor. The affidavit serves as the basis for the determination of the ad valorem tax status of the parcel of real property.

The affidavit forms, which are available from the County Assessor's Office, lists items which may be needed in support of a request for ad valorem tax exemption.

The County Assessor's Office sometimes needs additional information after the receipt of an affidavit and a physical inspection of a property is sometimes necessary. Therefore, it is advisable that the application for an ad valorem tax exemption should be filed well in advance of the annual deadline, which is the fourth Monday in April.
