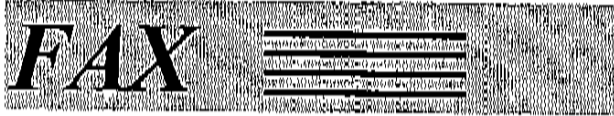


Leonard Sullivan

OKLAHOMA COUNTY ASSESSOR

320 ROBERT S. KERR #313
OKLAHOMA CITY, OK 73102

PHONE (405) 713-1200 FAX (405) 713-1853 WWW.OKLAHOMACOUNTY.ORG/ASSESSOR



Date: 10/28/05
Number of pages including cover sheet: 5

To: KEITH ROBISON
Company: _____
Phone: () _____
Fax phone: () _____

From: JIMMY HORTON
Phone: (405)713-1287
Fax phone: (405) 713-1220

REMARKS: Urgent For your review Reply ASAP Please comment

www.oklahomacounty.org/assessor . Thank you.

MISSION STATEMENT

We dedicate ourselves to provide the citizens of Oklahoma County fair, equitable and accurate assessments. We will not compromise our integrity for personal gain or accommodation but will faithfully apply polices and practices with honesty, reliability and respect. We are committed to a quality of service beyond the norm and to diligently safeguard the public trust.

§ 2887. Exempt property.

The following property shall be exempt from ad valorem taxation:

1. All property of the United States, and such property as may be exempt by reason of treaty stipulations existing at statehood between the Indians and the United States government, or by reason of federal laws in effect at statehood, during the time such treaties or federal laws are in force and effect. In instances where a federal agency has obtained title to property through foreclosure, voluntary or involuntary liquidation or bankruptcy, which was previously subject to ad valorem taxation, the property may continue to be assessed for ad valorem taxes if such federal agency has agreed to pay such taxes;

2. All property of this state, and of the counties, school districts, and municipalities of this state, including property acquired for the use of such entities pursuant to the terms of a lease-purchase agreement which provides for the passage of title or the release of security interest, if applicable, upon payment of all rental payments and an additional nominal amount;

3. All property of any college or school, provided such property is devoted exclusively and directly to the appropriate objects of such college or school within this state and all property used exclusively for nonprofit schools and colleges;

4. The books, papers, furniture and scientific or other apparatus pertaining to any institution, college or society referred to in paragraph 3 of this section, and devoted exclusively and directly for the purpose above contemplated, and the like property of students in any such institution or college, while such property is used for the purpose of their education;

5. All fraternal orphan homes and other orphan homes;

6. All property used for free public libraries, free museums, public cemeteries, or free public schools;

7. All property used exclusively and directly for fraternal or religious purposes within this state. For purposes of administering the exemption authorized by this section and in order to determine whether a single family residential property is used exclusively and directly for fraternal or religious purposes, the fair cash value of a single family residential property, for which an exemption is claimed as authorized by this subsection, in excess of Two Hundred Fifty Thousand Dollars (\$250,000.00) for the applicable assessment year shall not be exempt from taxation;

8. 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;

9. All property used exclusively and directly for charitable purposes within this state, provided the charity using said property does not pay any rent or remuneration to the owner thereof unless the owner is a charitable institution described in Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), or a veterans' organization described in Section 501(c)(19) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(19);

10. All property of any hospital established, organized and operated by any person, partnership, association, organization, trust, or corporation, as a nonprofit and charitable hospital, provided the property and net income from such hospital are used directly, solely, and exclusively within this state for charitable purposes and that no part of such income shall inure to the benefit of any individual, person, partner, shareholder, or stockholder, and provided further that such hospital facilities shall be open to the public without discrimination as to race, color or creed and regardless of ability to pay, and that such hospital is licensed and otherwise complies with the laws of this state relating to the licensing and regulation of hospitals;

11. All libraries and office equipment of ministers of the Gospel actively engaged in ministerial work in the State of Oklahoma, where said libraries and office equipment are being used by said ministers in their ministerial work, shall be deemed to be used exclusively for religious purposes and are declared to be within the meaning of the term "religious purposes" as used in Article X, Section 6 of the Constitution of the State of Oklahoma;

12. Household goods, tools, implements and livestock of every person maintaining a home, not exceeding One Hundred Dollars (\$100.00) in value or One Thousand Dollars (\$1,000.00) in value if Article X, Section 6 of the Oklahoma Constitution provides for an exemption in such amount; and in addition thereto, there shall be exempt from taxation on personal property the further sum of Two Hundred Dollars (\$200.00) to all enlisted and commissioned personnel, whether on active duty or honorably discharged, who served in the Armed Forces of the United States during:

- a. the Spanish-American War;
- b. the period beginning on April 6, 1917, and ending on July 2, 1921;
- c. the period beginning on December 6, 1941, and ending on such date as the state of national emergency as declared by the President of the United States shall cease to exist;

or

- d. any other or future period during which a state of national emergency shall have been or shall be declared to exist by the Congress or the President of the United States.

All surviving spouses made so by the death of such enlisted or commissioned personnel, who are bona fide residents of this state, shall be entitled to the above additional exemption provided in this paragraph;

13. Family portraits;

14. All food and fuel provided in kind for the use of the family not to exceed provisions for one (1) year's time, and all grain and forage necessary to maintain for one (1) year the livestock used to provide food for the family. No person from whom pay is received or expected for board shall be considered a member of the family within the intent and meaning of this paragraph;

15. All growing crops; and

16. All game animals, fowl and reptile, which are not being grown for food or sale and which are kept exclusively for propagation or exhibition, in private grounds or public parks in this state.

APPLICATION FOR AD VALOREM EXEMPTION
(Charitable)

Each organization that applies for ad valorem exemption must file an application with the County Assessor on or before the 4th Monday in April of the year for which exemption is claimed. The organization must be owner of the property being claimed on January 1 of that year.

If this application is allowed, the applicant has a duty to notify this office in writing before the 4th Monday in April after the entitlement of the exemption ends. In addition, this office may require that a new application be filed to confirm current qualification of the exemption, by delivering written notice and including an application form.

IDENTIFICATION OF REAL AND PERSONAL PROPERTY

Legal description of Real Property being claimed exempt:

Record owner: _____

Deed recorded: Book _____ Page _____ Date deed recorded: _____

Attach a list of Personal Property being claimed exempt. Is all Personal Property on the attached list owned by the organization? ___ yes ___ no. If no, explain. _____

IDENTIFICATION OF ORGANIZATION CLAIMING EXEMPTION

Name: _____

Address: _____

Mailing Address (if different): _____

Organization is operated:

___ by an individual ___ as an association ___ by a corporation

1. Is the organization chartered under the laws of the State of Oklahoma as a non-profit organization? (18 O.S. Sections 541-594)? ___ yes ___ no. If yes, please attach a copy of articles of incorporation and bylaws.

2. Which overall purpose is the organization organized exclusively to perform?
___ Religious ___ Charitable ___ Educational ___ Scientific
___ Fraternal ___ Benevolent

3. What provisions, if any, have been made to dispose of surplus assets upon dissolution of your organization?

4. Does the Internal Revenue Service recognize your organization as tax-exempt? ___ yes ___ no. If yes, please attach a copy of a letter from the IRS.

5. Does the Organization register annually with the Secretary of State's Office, as required by the OKLAHOMA SOLICITATION OF CHARITABLE CONTRIBUTION ACT (1959)? ___ yes ___ no. If yes, please attach a copy of registration.

PROPERTY USAGE: You must provide a written explanation as a response to each question asked.

1. Explain **exact usage** of the real and or personal property being claimed exempt. _____

2. Explain **exact usage** of all income from the real and or personal property being claimed exempt. _____

3. Does the facility applying for tax exemption operate without profit or private advantage to its owners and the officials in charge? _____

4. Explain how the government is relieved of any burden. _____

5. Do the patrons of the facility applying for tax exemption receive the same services and treatment _____

irrespective of their ability to pay? _____

6. Is admission to the facility applying for tax exemption available to all applicants regardless of ability to pay and without discrimination as to race, color, creed, sex, religion, or national origin? _____

7. Are the same charges made to all patrons regardless of ability to pay? _____

8. Are any provisions made for assisting indigents with service charges such as a charitable trust fund? _____

9. If patrons once admitted to the facility lose some or all of their ability to pay for services from the facility can they be denied services or ask to vacate the premises? _____

10. What percentage of service is provided without pursuing payment or is considered charity? _____

11. Are there collection efforts in force and if so, what type of efforts are used in collection of payment? _____

12. Is debt written off considered charitable? _____

13. Are any liens or adverse credit reports filed on those unable to pay? _____

PLEASE ATTACH A COPY OF ALL DOCUMENTS WHICH SUPPORT THIS CLAIM FOR EXEMPTION. (Example: articles of incorporation, bylaws, resolutions, rent rolls, income-expense statements for the past 12 months, application for admission forms, admission criteria and policy statement, deeds, leases, contracts, etc.)

Please provide the name of a person who may be contacted if additional information is needed.

Name: _____

Title: _____

Address: _____

Phone Number: _____

AFFIDAVIT

STATE OF OKLAHOMA)

SS

COUNTY OF OKLAHOMA)

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

Signature

The foregoing instrument was acknowledged before me this _____ day of _____ 20____.

(SEAL)

Notary Public

My commission expires: _____