OTC 988
Tax Year 2027
Revised 11-2026

State of Oklahoma

Application for Ad Valorem Tax Exemption for Charitable and Non Profit Entities

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.

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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

Notary Seal

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

Notary Seal

ASSESSOR USE ONLY

Application for Exemption: ☐ Approved ☐ Disapproved

Assessor/Deputy: _____ Date: _____

Account Number: _____

School District