

## CLEVELAND COUNTY ASSESSOR

### Information about various available tax exemptions

#### **Homestead Exemption:**

Homestead exemption is an exemption of \$1,000 of the assessed valuation. This can be a yearly savings of \$80-\$115 depending on which area of the county you are located.

#### **To Qualify:**

You must be the homeowner who resides in the property on January 1. The deed must be executed on or before January 1 and filed with the County Clerks Office on or before February 1. You must be a resident of Oklahoma.

#### **To Apply:**

You may apply for this exemption at the Cleveland County Assessors Office between 8 AM and 5 PM, Monday thru Friday. Our office is located at 201 S. Jones, Room 120, Norman, OK, 73069. (Application form #921 is available on this site for download.) In addition, in early February a list of field offices and dates will be set up to provide greater convenience for filing exemptions. Please call our office at 405-366-0230 in January for that listing.

#### **Renewal:**

If you have previously been granted this exemption and continue to occupy the homesteaded property you are not required to re-apply unless you file a new deed or move to a new location.

#### **Filing deadline:**

Homestead exemption may be filed any time during the year. **HOWEVER**, to qualify for the current year the completed form must be received in our office by March 15, or within 30 days from and after receiving a notice of increased valuation—whichever is later. If received after those dates the form will be approved the following year if all requirements are still met.

#### **Additional Homestead Exemption:**

#### **To Qualify:**

You must first qualify for homestead exemption. You may receive an additional \$1,000 assessment exemption if the gross household income from all sources did not exceed \$20,000 for the past calendar year.

#### **To Apply:**

You may file for additional homestead between January 1 and March 15, or within 30 days from and after receiving a notice of valuation increase—whichever is later. You must complete application form #994 listing all gross household income. (This form is also available for download.)

If you are 65 or older as of March 15 of the filing period and previously qualified for this exemption, you will not be required to re-file annually. However, it will be the responsibility of the taxpayer to notify the Assessor's office if your income exceeds \$20,000.

## **Senior Valuation Freeze:**

### **To Qualify:**

Owner must be age 65 or older prior to January 1.

Owner must qualify for homestead exemption.

Gross household income must not exceed the current HUD indicator. This amount varies from county to county and from year to year.

An application for the senior freeze must be filed between January 1 and March 15, or within 30 days from and after receiving a notice of valuation increase—whichever is later.

The freeze will take effect for the taxable year in which the application is made and approved.

No annual application is required.

The application must be completed in its entirety in order to be approved.

NOTE: The property value will be frozen at the taxable value after all increases and adjustments have been made the year the application is made—not at the previous year's taxable value.

## **State of Oklahoma Property Tax Credit/Refund Program**

Form 538-H must be filled out and mailed to the Oklahoma Tax Commission at 2501 Lincoln Blvd., Oklahoma City, OK, 73194-0003. Anyone who is 65 or older or totally disabled, and a resident of Oklahoma during the previous year and whose gross household income does not exceed \$12,000 is qualified for this program. You may obtain the necessary form from the county assessor's office or contact the Oklahoma Tax Commission at 521-3108. The form is also available from the state's website.

(<http://www.tax.ok.gov/it2007/538-H-07-W.pdf>.)

## **100% Disabled Veterans Exemption**

This exemption from property tax is available for 100% disabled veterans. The Oklahoma Department of Veterans Affairs (ODVA) has sent a letter to every veteran qualified for this tax break. If a 100% disabled veteran does not have one of these letters, they can contact the U.S. Department of Veterans Affairs toll free number 800-827-1000. If you need to contact the ODVA in Muskogee call toll free 888-655-2838.

### **To Apply:**

You must be a state resident and you must provide a copy of the ODVA letter, a photo ID and completed form 998 to the assessor's office.

No need to re-apply for the exemption each year unless you move.