



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Oklahoma (OK) Summary Calendar
General Information	General Information
Lien Date:	January 1
Assessment Notice Date:	Varies by jurisdiction
Valuation Methodology:	Current market value
State websites:	http://www.tax.ok.gov
How often is the reassessment:	Annually. Real property shall be visually inspected on a 4 year cycle.
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	Varies by jurisdiction
Real Estate Rendition Due:	N/A
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	Yes - Construction work in progress is assessed at the fair cash value of the materials used in construction as of the January 1 assessment date.
Assessment Phase-In Provisions:	None
Pollution Control Taxable:	Yes
air	Yes
water	Yes
Personal Property Information	Personal Property Information
Taxable:	Yes
Assessment Ratios:	Varies by jurisdiction
Personal Property Rendition Due:	March 15
Extension allowed (length and how file):	No state provision for extensions
File Rendition With:	County
Inventory Taxable:	Taxable
raw materials	Taxable
work in progress	Taxable
finished goods	Taxable
Freeport Exemption:	Exemption for property moving through the state if it is (1) forwarded at through rates from the point of origin to the point of destination and (2) not detained in Oklahoma for more than 90 days.
Freeport Exemption Application Deadline:	March 15
Licensed Motor Vehicles Taxable:	No
Licensed Motor Vehicles Reported on Rendition:	No
Unlicensed Motor Vehicles Taxable:	Yes
Unlicensed Motor Vehicles Reported on Rendition:	Yes



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Leased Equipment Taxable:	Yes
Software Taxable:	Yes
Abatements/Exemptions:	Main exemptions include, but are not limited to: Charitable organizations, manufacturing facilities, mining property.
Intangible Property Taxable:	No
Omitted Personal Property:	No specific provision
Construction Work in Progress Taxable:	Yes - Construction work in progress is assessed at the fair cash value of the materials used in construction as of the January 1 assessment date.
Pollution Control Taxable:	Yes
air	Yes
water	Yes
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	December 31 for full payment. If split payment allowed, 1/2 due December 31 and 1/2 due 3/31.
Discounts	None
Payment Options	Half payments (See Above)
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	January 15 begins season (Tulsa)
Appeal Deadlines (received or postmarked):	Written complaints must be filed with the county assessor 30 days from the date that a notice of valuation was mailed; if the valuation has not increased from the prior year, complaints must be filed by the first Monday in May.