Ad Valorem Tax Exemption

Filing Instructions for Nonprofit Schools & Colleges

To apply for an ad valorem tax exemption for a Nonprofit School or College, an **OTC 988-S application** and supporting documentation must be submitted with the county assessor in which the property is located.

Page 1 - Real Property Owner

- Complete the property owner name, physical address, contact information, and the legal description. The legal description and deed information may be obtained from your deed, or the Assessor's Website: https://docs.oklahomacounty.org/AssessorWP5/DefaultSearch.asp

Nonprofit School & Colleges

- Complete the name of the school or college name, mailing address, and contact information.

Page 2 - Property Usage

- Complete all questions.
- Describing in detail the exact usage of the property, the usage of all income, and the organization operations.
- 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.) You may provide a copy of IRS Section 501(c)(3) and your filing with the Oklahoma Secretary of State.

NOTE: ***Pursuant to 68 OS Sec. 2887(3) and Article 10, Sec. 6 of the Oklahoma Constitution, property of any college or school shall be exempt from ad valorem taxation, 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.***

Affidavit

- The application must be signed and notarized by both the real property owner and the school or college.

You may submit the application and supporting documents by email, mail or by visiting our office in person. For any questions or comments, please call Jennifer Garcia at (405) 713-1226.

Email: Jennifer.Garcia@oklahomacounty.org

Mail: Larry Stein Oklahoma County Assessor
Attention Jennifer Garcia
320 Robert S. Kerr Ave. Rm. 313
Oklahoma City, OK 73102

OTC 988-S
Tax Year 2026
Revised 11-2025

State of Oklahoma
Application for Ad Valorem Tax Exemption for Nonprofit Schools and Colleges

Please Print or Type.

Exemption: Pursuant to 68 OS Sec. 2887(3) and Article 10, Sec. 6 of the Oklahoma Constitution, property of any college or school shall be exempt from ad valorem taxation, 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.

Name of School or College:

Name: _____

Mailing Address: _____

_____

Phone Number: (_____) _____ Email Address: _____

Name of Person
Preparing Application: _____ Title: _____

Phone Number: (_____) _____

Identification of Real and Personal Property:

Owner of Record: _____

Physical Address: _____

_____

Legal Description: _____

_____

Record of Deed: Date _____ Book _____ Page _____

Personal Property:
Does the organization have personal property for which it is claiming exemption? ..... ☐ Yes ☐ No
If **yes**, please attach a list of the personal property being claimed.

Does the Internal Revenue Service recognize this organization as a tax-exempt school or college? ☐ Yes ☐ No
If **yes**, attach a copy of letter from the Internal Revenue Service.

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.

Does the organization register annually with the Oklahoma Secretary of State? ..... ☐ Yes ☐ No
If **yes**, attach a copy of registration.

Is the school or college licensed by the Oklahoma Board of Private Vocational Schools? ..... ☐ Yes ☐ No
If **yes**, please attach a copy of the license.

Is the property used exclusively as a school or college?..... ☐ Yes ☐ No

Is enrollment in the school or college open to the public?..... ☐ Yes ☐ No

Continue application on back.

Application for Ad Valorem Tax Exemption for Nonprofit Schools and Colleges

You must provide a written explanation as a response to the following questions. *Answers may be attached.*

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 personal property being claimed exempt:

_____

_____

_____

_____

Please attach a copy of all documents which support this application for exemption.

(Example: articles of incorporation, bylaws, resolutions, income-expense statements, deeds, contracts, leases, catalogs, etc.)

Must provide a copy of IRS Section 501(c)(3) and your filing with the Oklahoma Secretary of State.

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

Name: _____ Title: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone Number: (_____) _____

Affidavit

I, _____ being duly sworn, upon oath, under penalty of perjury do hereby depose and say that I am (Title) _____ , 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 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

School District

Assessor/ Deputy: _____ Date: _____

Account Number: _____