

**SEQUOYAH COUNTY
PERSONAL PROPERTY**

**Agricultural, Business Personal
& Individual Personal Property**

AGRICUTLURAL

Agricultural Exemption Cards

- Oklahoma Tax Commission is requiring proof that you are attempting to **FARM** for a profit to be eligible for an Agricultural Exemption Card
 - Electronic copy of your Schedule "F" from your income taxes for renewals
 - Electric copy of a 3 Year Business plan for NEW
- To apply or renew your Agricultural Exemption Card you will need to visit the website OKTAP.TAX.OK.GOV
- You renew your Agricultural Exemption Card every three years before June 30 of that year
- Any questions regarding the application you can contact 405-522-5385
- Once your application is approved and all taxes are current you will receive your card in the mail

OKKTAP.TAX.OK.GOV

OKLAHOMA TAX COMMISSION



OKTAP

Home

OkTAP is unavailable Thursday evenings from 9:00 pm until 10:00 pm (CST) for routine maintenance. Any work not finished or saved during this time will be lost and will have to be submitted again. Please plan to work around this time.

Business Login

Username

Password

Login

Forgot Password?

Forgot Username?

Don't have a login? Register here

Why create a username?

I Want To

- Make a Payment
- Request a Waiver of Penalty and Interest
- Request a Voluntary Disclosure Agreement
- Submit Documentation
- Access the Power of Attorney Portal
- View FAQ's
- Search
- View Public Reports

Individuals

- Identity Verification Pin and Quiz
- OTC 1099-G Tax Documents
- Where's My Refund?
- Individual Income Tax Form 511
- Request a Payment Plan
- Apply for Agriculture Exemption
- Apply for Special Fuel Decal
- 100% Disabled Veteran Exemption Permit. A

Businesses

- Special Event
- Register for a Business
- Coin-Op Decal/Sealed Machine
- Gross Production Claim Detail
- Import Verification Number
- MFET Developer FAQ
- Extension of file time Form 504

OKLAHOMA TAX COMMISSION



Agr. Exemption App.

Home > Agr. Exemption App.

OKTAP FAQ & OTC FAQs Contact Us

1. Application for Agriculture Exemption Permit

Application for Agriculture Exemption Permit

In order to process this application you will be required to upload the following

- If you are farming for profit, you will be required to upload a copy of your 1040F or form 4835
- If you are a start up farming operation, you will be required to upload your 3 year business plan
- If you are an FFA or 4-H student, you will be required to upload the documentation provided from your school
- If you are a medical marijuana grower, you will be required to upload your OMMA permit

Choose a County

Your request will be sent to the county you select below for review. If you are an out of state applicant choose "Yes" to the question below.

Are you applying out of state?

Yes No

Select the county within which you do business

SEQUOYAH

Cancel

Next >

Agr. Exemption App.

Home > Agr. Exemption App.

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Select the county within which you do business

SEQUOYAH

Qualifying Questions

Are you a medical marijuana grower?

Yes No

Are you a startup farming operation?

Yes No

Are you farming for profit?

*Farming for profit includes farming as a business with the intent of making a profit in the raising of food crops or livestock for sale

Yes No

Cancel


Next >

3 Year Business Plan “Example”

- To acquire the business plan, visit the website below
- You can also visit our office
- <https://oklahoma.gov/content/dam/ok/en/tax/documents/forms/businesses/general/13-8.pdf>

Form 13-8
Revised 7-2021

3 Year Business Plan
Oklahoma Agricultural Sales Tax Exemption
Oklahoma Tax Commission | PO Box 269060 | Oklahoma City, OK 73126-0960



Owner Name(s) _____ Farm/Ranch Name (Optional) _____

Mailing Address _____ City _____ State _____ ZIP _____

Home Phone _____ Call Phone _____ Email Address _____

Part 1 - Farm Location and Property Description

Farm Legal Description _____

County or Counties in which Farm is Located _____

Total Farm Size (in acres)	_____	Acres in Tillable Crop Land	_____
Total Acres Owned	_____	Acres in Permanent Hay/Forage Production	_____
Total Acres Leased	_____	Acres in Buildings/Barns/Homestead, etc.	_____
Acres in Permanent Pasture/Grazing Lands	_____	Acres in Fruit, Vegetable, or Nut Production	_____

Does the agricultural property include permanent or non-permanent structures or facilities that will be used for agriculture production?
(Examples include barns, greenhouses, cold frames, hay storage facilities, contract swine or poultry houses, feedlots, processing facilities, etc.)

Yes No

Brief Description of Facilities _____

Part 2 - What Will This Agriculture Enterprise Produce? List the products that your farm, ranch or agribusiness will produce. (Examples include vegetables, fruit, pecans, beef cattle, fresh eggs, grass hay, wheat, soybeans, broilers, etc.) **Provide** additional pages if needed.

Part 3 - Financing - Briefly describe where initial startup and operating funds for the agricultural enterprise will come from. (Examples include USDA Farm Service Agency, banks, personal savings, off farm job, etc.) **Provide** additional pages if needed.

Part 4 - Annual Goals for the Agriculture Enterprise - Describe how you foresee the operation starting up and growing over the next three years. Include production estimates for tonnage produced, bushels sold, head of livestock produced, etc. Also describe through what means you intend to market your agricultural products that are produced. **Provide** additional pages if needed.

Year 1

Year 2

Year 3

Part 5 - Describe any other details or special circumstances related to this agricultural operation you'd like to share. **Provide** additional pages if needed.

Once completed, submit this form electronically with your application on OkTAP.

Agricultural continued...

It is the taxpayers' responsibility to render all farm equipment that is used to attempt to make a profit to the Assessor's office each year

You will receive a tax bill on that equipment each year in November with your other tax bill

To assist you, we will mail an OTC 924 form at the beginning of each year (**NOT A TAX BILL**)

- Fill out completely both pages
- Sign and date the bottom
- Return to Assessor's office before March 15, to avoid any penalties
- If you have any questions on filling out the form, please contact or visit our office

Agricultural continued...



Agricultural continued...

EXAMPLES OF EQUIPMENT (not a complete list)

NOT A COMPLETE LIST

- Tractors
- Brush Hog
- Hay Rake
- Balers
- Finishing Mowers
- Sprayers
- Stingers
- Hay Spikes
- Augers
- Gators, Side by Sides & 4 Wheelers – that are used on the farm and purchased with the tax-exempt card

**Need make, model #, year made, year acquired, horsepower, fuel type & purchase price on each piece of equipment

Agricultural continued...

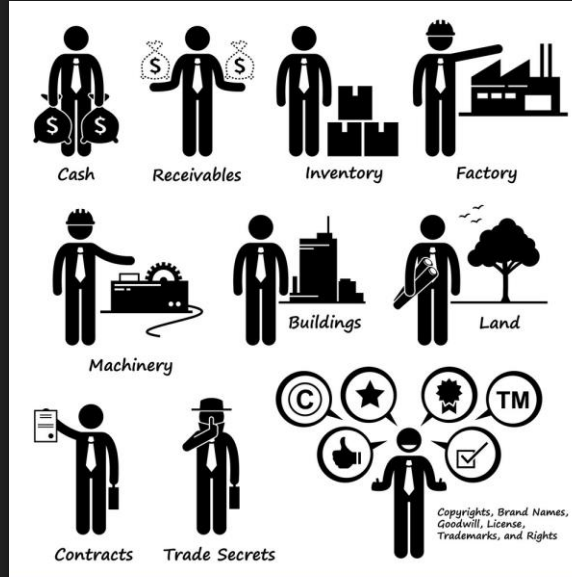
- If you have any questions, please call or stop by the Assessor's office
- Phone # 918-775-2062
- Email: Mferrell@SequoyahcountyOK.org
- Located inside the Sequoyah County Court House in Sallisaw OK

**BUSINESS PERSONAL
WITH BRITTANY BUNTING**

Business Personal

- Oklahoma Tax Commission requires that all **BUSINESSES** render all inventory and equipment that is used in the business
- To assist you we will send you an OTC form 901 at the beginning of the year to fill out and return to the Assessors office **BEFORE** March 15 to avoid any penalties
- NEW BUSINESS can visit our office or the Oklahoma Tax Commission website for the form
- The itemized list should include a description of the item, amount paid for the item, when it was purchased and whether it was purchased new or used
- Assets that are located in different towns or school districts must be rendered on separate 901 forms

Business Personal Continued...



NOT A COMPLETE LIST

Business Personal continued...

INVENTORY

- Items to sell
- Services
 - Plumbers, Carpenters, Auto Garages, repair shops & Barbers
- Live plants
 - Removed from the earth and place in pots or bins

VS

ASSETS

- **ITEMS NOT FOR SALE**
- Desk, paper, pens
- Tools of the trade
- Computers
- Construction Equipment
- Machinery

*****NOT A COMPLETE LIST*****

Business Personal continued...

- If you have any questions, please call or stop by the Assessor's office
- Phone # 918-775-2062
- Email: Bpratt@SequoyahcountyOK.org
- Located inside the Sequoyah County Court House in Sallisaw OK

**INDIVIDUAL PERSONAL PROPTERY
WITH SHELBY DEVERS**

Individual Personal Property

What is Individual Personal Property

- Taxpayers are responsible for notifying the Assessors office of any personal property that is in Sequoyah County
- Personal Property is considered as
 - Mobile Homes on your property that is not considered part of the real estate
 - Mobile homes, Houses or any improvements built or located on land owned by someone else
 - Mobile Homes in Mobile Home Parks

Individual Personal Property continued...

All taxable property in Oklahoma is required to be rendered to the county assessor between January 1 and March 15 of each year by the owner or person in control of such property. Property rendered after March 15 but before April 15 shall have a mandatory ten percent penalty applied. Property rendered after April 15 shall have a twenty percent penalty applied.

Rendering your Mobile Home

- Must report all Mobile homes to the Assessors Office once located in county. NEW or PRE-OWNED
- To assist you we will mail out the rendition form at the beginning of each year
- Completely fill out the form both pages

OTC 935-MH State of Oklahoma **Tax Year 2021**
 Revised 11-2020 **Manufactured Home Rendition**
 Return to County Assessor by March 15

Account # _____
 Owner _____ Phone # _____
 Mailing Address _____ Email Address _____
 City, State, ZIP _____

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PLEASE PRINT OR TYPE.

LEGAL School District _____

Physical Address of Manufactured Home: _____

MUST PROVIDE COPY OF ORIGINAL TITLE (if this information has not changed, skip this box)
 Manufacturer: _____ Serial Number/VIN: _____
 Year Manufactured: _____ Oklahoma Title Number: _____
 Length: _____ Width: _____
 Value of Manufactured Home: _____
 Are you residing in this Manufactured Home? Yes No
 Are you or your spouse currently in the military and claiming legal residency in another state? Yes No
 If yes, please provide proof and contact your tag agent for a tag at the military rate.

OTHER IMPROVEMENTS - Porch, deck, carport, etc.

Type	Description

EXEMPTION - Any person sixty-two (62) years of age or older, who is head of household, whose annual gross income did not exceed \$22,000 or 50% of the HUD Median Family Income for your county. See your county assessor for the qualifying HUD income. You must complete OTC Form 952 and file with your county assessor. (ok.gov/tax/Forms_&_Publications/Forms/Ad_Valorem) See back for details.

NOTICE - If the manufactured home has been moved or sold, please complete back of page and submit to this office immediately. The manufactured home will remain on the tax rolls with the tax liability under your name until this office is provided with the appropriate documentation of the move or sale. See back for details.

I, the undersigned, affirm and attest, that all information provided and herein contained are true, correct and complete to the best of my knowledge.

Don't Forget to Sign

Signature of preparer if other than taxpayer _____ Date _____ Preparer's address _____
 Signature of taxpayer _____ Date _____ Preparer's identification number _____ Preparer's phone number _____

ASSESSOR ONLY: Total of Value

Total Fair Cash Value.....	\$ _____
X Assessment..... %	\$ _____
Less Exemptions.....	\$ _____
Penalty..... %	\$ _____
Net Assessed Value.....	\$ _____

Assessor/Deputy _____
 Date _____

continued on page 2

Form 935-MH Page 2 **Manu**

A separate rendition form must be filed on each own more than one manufactured home, please b

MANUFACTURED HOME PERSONAL PROPERTY EXEMPTION

Is this mobile home your principal residence? Yes No
 Were you living in the home January 1st of this year? Yes No
 Do you own land where the manufactured home is located? Yes No
 If YES: Closing Date: _____ Book Number: _____ Page Number: _____
 Age 62 or older? Yes No
 Is your household income less than \$22,000 or 50% of the HUD Median Family Income for your county? Yes No
 Contact your county assessor for the qualifying HUD income.

Complete this section ONLY if you no longer OWN the manufactured home you owned last year. If you no longer own this manufactured home: A manufactured home that has been sold, traded, repossessed, destroyed by fire, flood, etc., please provide the information requested below in order to avoid possible incorrect or duplicate assessment and tax liens.

This Manufactured Home Was: Sold Repossessed Traded
 Destroyed By: Fire Flood Other: _____
 Date this Occurred: _____ (Must have month and year)
 Person or Company that Took Possession of Manufactured Home: _____
 Name: _____
 Address: _____
 City, State, Zip: _____
 Your Signature as Former Owner: _____

If manufactured home was traded for another manufactured home, please furnish copy of title on new or used manufactured home and complete information requested below.

Location of Manufactured Home: _____
 Street Address: _____
 Manufactured Home Park or Landowner's Name: _____
 Your Phone Number: _____
 Manufacturer: _____ Model: _____ Size: _____ X _____
 Identification Number: _____ Title: _____ Year Made: _____
 Factory Delivered Price: _____ Year Purchased: _____ Purchase Price: _____
 Central Air: Yes No Deck: _____ X _____ Canopy: _____ X _____ Storage Bldg: _____ X _____

To move or change ownership: A 936-R Form must be obtained from the county assessor. The Department of Public Safety will not issue a moving permit without this form and current year decal, nor will a title be transferred without this form. This is a requirement to verify that all manufactured home taxes have all been paid.
 To obtain a 936-R Form contact the county assessor's office in the county where the manufactured home is located, and provide the following information:
 To Move - The old and new address and either the name of the landowner or Manufactured Home Park. The taxes for the entire current year must be paid.
 To Change Ownership - New owner's name and address and either the landowner or Manufactured Home Park name where the home will be located. The taxes for the entire current year must be paid.

Individual Personal Property continued...

VS

Mobile Home on Real Estate

- Per State Statute IF the Name on the Mobile Home Matches the name on the real-estate that must be combined
- File for Homestead Exception
- 11% Assessed Rate
- Possible Double Homestead
 - Eligibility requirements must be meet

Mobile Home in Personal Tax Account

- Unable to File for Homestead Exception
- 10% Assessed Rate
- Possible Mobile Home Exemption
 - Eligibility requirements must be meet

Individual Personal Property continued...

- To sell or move a Mobile home in **OKLAHOMA** you will need an OTC form 936
- Process for an OTC 936
 - You will need the original title signed and notarized from the original owner
 - Current location of the Mobile home and NEW location of the Mobile Home
 - Bring the title to the Assessors Office
 - Prepay taxes for the current year on the Mobile Home ONLY at the Treasurers Office
 - Take the 936 to the Tag Office to have the title of the Mobile Home transferred to your name
 - NEW Mobile Homes receive an **MSO** title from the Dealership you have 1 year to turn in the MSO into a TAG Office to get an actual title
 - The 936 for moving the mobile home expires in 30 days

Individual Personal Property continued...



CERTIFICATE NUMBER		OKLAHOMA MANUFACTURED HOME CERTIFICATE		OTC 936	
□□	□□	□□	□□	Serial	Year
COUNTY NUMBER	YEAR	CONSECUTIVE FORM NUMBER			
PRESS FIRMLY FOR LEGIBILITY					
TYPE OF RECEIPT		TRANSACTION		MOVING DATE	
RECEIPT OF TAXES PAID (Pre pay taxes for current and prior years)		MOVE SALE		MONTH DAY YEAR	
RELEASE OF TAXES PAID (When current & prior years taxes are paid; paid in 2 EEPY forms within the same year)		TITLE CHANGE ZERO		(DATE OR APPROX. DATE TO BE MOVED)	
DEALER I.D.#		MH			
SELLER					
Name(s) of Manufacturer Homeowner(s)					
Seller's Current Mailing Address		City	State	Zip	
Seller's New Mailing Address		City	State	Zip	
BUYER					
Name(s) of Manufacturer Home Buyer(s)					
Buyer's Current Mailing Address		City	State	Zip	
Buyer's New Mailing Address		City	State	Zip	
FROM					
Landowner or Park Name		Legal Description or Situs Description			
City		County			
Current Physical Address:					
Manufactured Home Assessed As:		Total Property Account No #	Personal Property Account No #	Current School District	
Landowner or Park Name		Legal Description or Situs Description			
City		County			
New Physical Address or Direction of manufactured home if Address is unknown:					
ASSESSOR SHALL REQUIRE PROOF OF REGISTRATION BY VEHICLE REGISTRATION RECEIPT OR TITLE					
IF NO REGISTRATION OR TITLE INFORMATION STOP HERE - Digital title, homeowner to the Okla. Tax Commission, Motor Vehicle Div. for duplicate title.					
If the information is NOT ON TITLE, place the letters N.O.T. in the space provided below: VIN					
Year	Size	Make	Color	Price	Model
Date First Sold	Date Issued	Agent's	Tag#	Distal #	
Factory Delivered Price	Total Delivered Price	Assessed Value	ESTIMATED Taxes		
\$	\$	\$	Current Year	\$	
DO NOT AFFIX SIGNATURES UNLESS ALL REQUIRED INFORMATION IS COMPLETED *SEE INSTRUCTIONS*					
ASSESSOR		Certification Signature		Date	County
TREASURER		Certification Signature		Date	County
Taxes Due for Prior Years if Unpaid (Including Penalty & Interest)		Total Taxes Due for Prior Years if Unpaid		(Write Pd if Paid) \$	
Write Pd if Paid		Current Year Debt #		Tax Receipt #	
Certification by Treasurer's Office that all current and prior years taxes have been paid		Date		Title Deposit #	
APPLICANT		Signature		Date	Appl. Code Telephone Number

SIGNATURES FROM THE ASSESSOR'S AND TREASURER'S OFFICES MUST BE AFFIXED FOR LEGAL CERTIFICATION COPIES OF THIS TO BE DISTRIBUTED TO: 1ST COPY - ISSUING COUNTY ASSESSOR, 2ND COPY - OWNER OR APPLICANT, 3RD COPY - RECEIVING COUNTY ASSESSOR, 4TH COPY - COUNTY TREASURER IN ISSUING COUNTY.

Individual Personal Property continued...

Improvements on Leased Land

Any improvements that does not belong to landowner

- Barns
- Homes
- Mobile Homes
- Sheds
- Carports
- Boat Docks



NOT COMPLETE LIST

Individual Personal Property continued...

- If you have any questions, please call or stop by the Assessor's office
- Phone # 918-775-2062
- Email: Sdevers@SequoyahcountyOK.org
- Located inside the Sequoyah County Court House in Sallisaw OK

Thank you for Coming



- ON BEHALF of the Sequoyah County Assessor BRANDY DOBBS we want to thank you for taking time out of your day to attend.
- AGAIN, If you have any questions, please call or stop by the Assessor's office
- Phone # 918-775-2062
- Mobile Homes Email: Sdevers@SequoyahcountyOK.org
- Business Personal Email: Bpratt@sequoyahcountyok.org
- Agricultural Email: Mferrell@sequoyahcountyok.org
- Mailing Address: 117 S Oak, Suite 109, Sallisaw ok 74955

- We are located inside the Sequoyah County Court House in Sallisaw OK