

# MANUFACTURED HOME - PERSONAL PROPERTY EXEMPTION

68 O.S. 1991, SEC. 2949

YEAR

YOUR BIRTH DATE \_\_\_\_\_

SPOUSE'S BIRTH DATE \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_

First Name and Initial (if joint claimants, give first names and initials of both)	Last Name	Your Social Security No.
Present Home Address (number and street, including lot number, or rural route)		Spouse's Social Security No.
City, Town, or Post Office, State, Zip code	Vin No.	Title No.

- A. Were you a resident of Oklahoma all year?..... Yes \_\_\_\_\_ No \_\_\_\_\_
- B. Are you sixty-two (62) years of age or older?..... Yes \_\_\_\_\_ No \_\_\_\_\_
- C. Do you reside in the manufactured home?..... Yes \_\_\_\_\_ No \_\_\_\_\_
- D. Is the claimant the owner of the manufactured home?..... Yes \_\_\_\_\_ No \_\_\_\_\_
- E. Is the land owned by the claimant?..... Yes \_\_\_\_\_ No \_\_\_\_\_
- F. Is the claimant head-of-household?..... Yes \_\_\_\_\_ No \_\_\_\_\_

**PART I. Enter all income received by you, your spouse and members of your household in the Year 20 \_\_\_\_\_**

1.	Enter total wages, salaries, fees, commissions, bonuses, tips, dividends, royalties, income from partnerships, estates, trusts, and gains from the sale or exchange of property .....		
2.	Enter gross rental, business and farm income .....		
3.	Enter total interest income received .....		
4.	Other (specify) .....		
5.	All other household income (include all other income received from each of the sources listed below:)		
	a. Social Security payments & retirement benefits .....		
	b. Veteran's disability payments.....		
	c. Capital gains .....		
	d. Other pensions & annuities .....		
	e. Workers' compensation and employment payments .....		
	f. Loss of time insurance .....		
	g. Support money .....		
	h. Alimony .....		
	i. Cash public assistance .....		
	j. Gross income from out-of-state- sources .....		
6.	Total house hold income .....		
	(Add amounts 1 thru 5) if \$10,000 or over, no exemption is allowed ...		

**PART II. Calculation of Tax Exemption**

1.	Enter Ad Valorem tax due on manufactured home .....	
2.	Less exemption .....	(\$2,000)
3.	Total Ad Valorem tax due on manufactured home .....	

Verification: I hereby certify that all information herein is true and correct to the best of my knowledge.

Sign here \_\_\_\_\_  
CLAIMANT
SPOUSE
DATE

**MUST INCLUDE COPY OF MOBILE HOME TITLE**

RETURN APPLICATION TO THE COUNTY ASSESSOR OF THE COUNTY IN WHICH MANUFACTURED HOME IS LOCATED

**INSTRUCTIONS FOR FILING DOUBLE HOMESTEAD  
FOR MANUFACTURED HOME-PERSONAL PROPERTY**

1. You must be sixty-two (62) years of age or older, live in and own the mobile home (title must be in your name). Your total income must be ten thousand dollars (10,000) or less to receive this exemption.
2. List your date of birth and spouse's date of birth if applicable.
3. PRINT first name, middle initial (if filing jointly, give first names and middle initials of both) and last name.
4. Fill in your social security number (if filing jointly, list BOTH social security numbers).
5. Fill in your present home address (number and street, including lot number, rural route or E. T. C.).
6. List the City, State, Zip and Vehicle Identification Number and Title Number.
7. Read and answer questions A thru F.
8. COMPLETE PART I – ALL monies coming in is to be counted regardless of the source (taxable or non-taxable).
9. Part II does not apply to you.
10. Sign and date the form at the bottom where indicated (if filing jointly, both must sign). If spouse is deceased, write DECEASED on the line where spouse would have signed).
11. YOU MUST RETURN THIS FORM BY MARCH 15, \_\_\_\_\_

Return to: TULSA COUNTY ASSESSOR  
C/O MOBILE HOME DEPARTMENT  
500 S. DENVER  
TULSA, OK. 74103-3826

IF YOU HAVE ANY QUESTIONS PLEASE CALL THE MOBILE HOME DEPT.  
596-5147 OR 596-5146

**Section 2949.** Personal property tax exemption for heads of households 62 years of age or older residing in certain manufactured homes.

- A. Beginning with the year 1990 and for each year thereafter, any person sixty-two (62) years of age or older, who is the head of house hold, is a resident of and is domiciled in this state during the entire preceding calendar year, whose gross house hold income for the preceding year did not exceed Ten Thousand Dollars (\$10,000.00) and owns and resides in a manufactured home which is located on land now owned by the owner of the manufactured home may receive an exemption on the manufactured home in and amount equal to Two Thousand Dollars (\$2,000.00).
- B. The application for the exemption provided by this section shall be made each year before March 15<sup>th</sup> or within Thirty (30) days from and after the receipt by the taxpayer of notice of valuation increase, whichever is later and upon the form prescribed by the Oklahoma Tax Commission, which shall require the taxpayer to certify as to the amount of gross income. Upon request of the county assessor, the Tax Commission shall assist in verifying the correctness of the amount of said gross income. The form prescribed by the Oklahoma Tax Commission pursuant to this section shall state in bold letters that the form is to be returned to the county assessor of the county in which the manufacture home is located.
- C. For persons sixty-five (65) years of age or older as of March 15<sup>th</sup> and who have previously qualified for the exemption provided by this section, no annual application shall be required in order to receive the exemption provided by this section; however, any person whose gross household income in any calendar year exceeds the amount specified in this section in order to qualify for the exemption provided by this section shall notify the county assessor and the exemption shall not be allowed for the applicable year. Any executor or administrator of an estate within which is included a homestead property exempt pursuant to the provisions of this section shall notify the county assessor of the change in status of the homestead property if such property is not the homestead of a person who would be eligible for the exemption provided by this section.
- D. As used in this section:
  - 1. "Gross household income" means the gross amount of income every type, regardless of the source, received by all persons occupying the same household, whether such income was taxable or nontaxable for federal or state income tax purposes, including pensions, annuities, federal social security, unemployment payments, veterans' disability compensation, public assistance payments, alimony, support money, workers' compensation, loss-of-time insurance payments, capital gains and any other type of income received, and excluding gifts; and
  - 2. "Head of household" means a person who as owner of joint owner maintains a home and furnishes the support for said home, furnishing, and other material necessities.