

YOUR COUNTY ASSESSOR & REAL PROPERTY



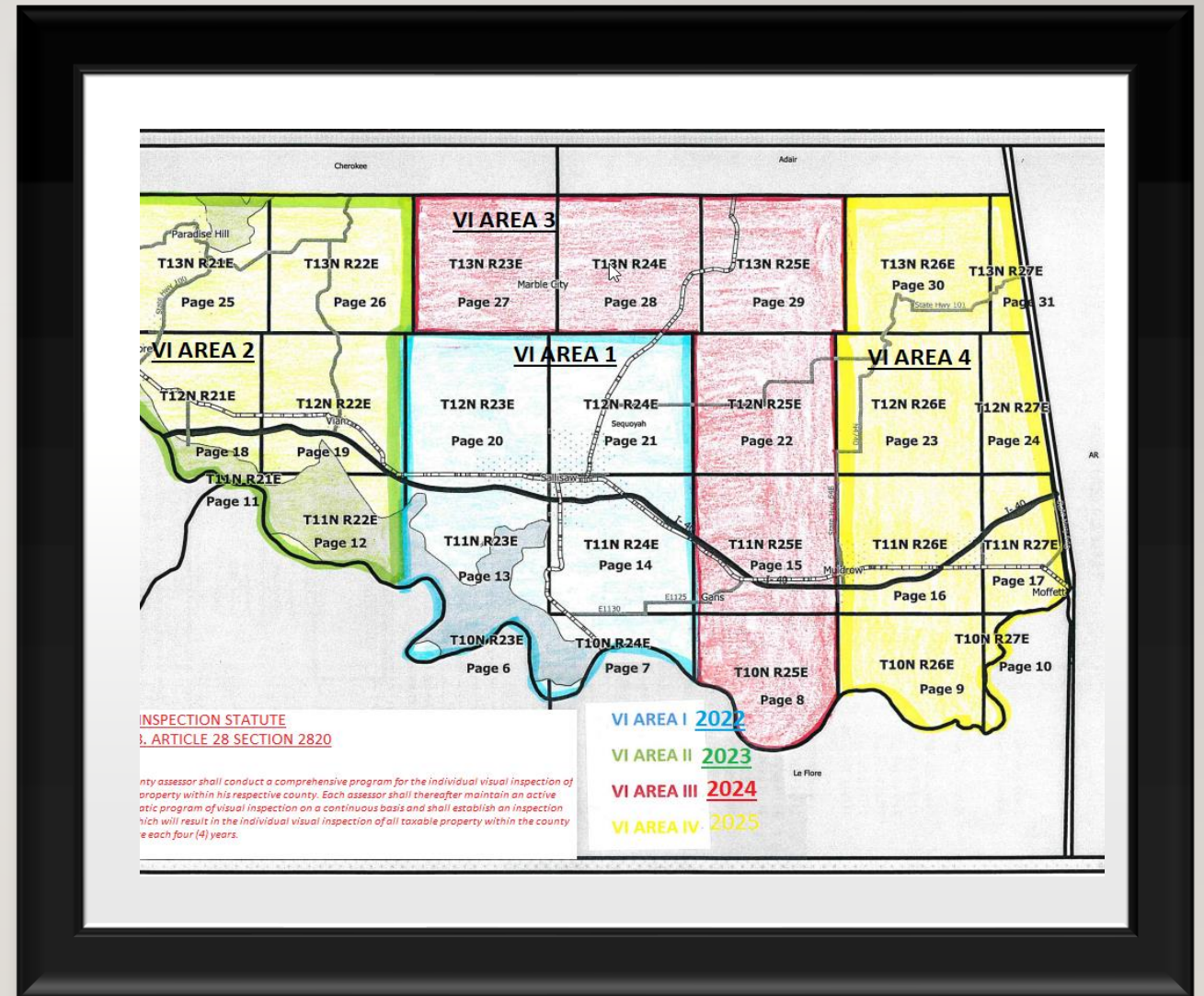
BRANDY DOBBS SEQUOYAH COUNTY ASSESSOR

DUTIES OF THE ASSESSOR

- THE COUNTY ASSESSOR'S OFFICE IS RESPONSIBLE FOR THE COUNTIES AD VALOREM
- TAXATION. AD VALOREM MEANS ACCORDING TO VALUE.
- THE COUNTY ASSESSOR'S OFFICE PRIMARY DUTY & RESPONSIBILITY IS TO DISCOVER, LIST, APPRAISE & ASSESS ALL REAL & PERSONAL PROPERTY WITHIN HIS/HER JURISDICTION FOR TAXATION PURPOSES. THIS WOULD INCLUDE ALL RESIDENTIAL, COMMERCIAL & AGRICULTURAL CLASSES OF PROPERTY ALONG WITH ALL PERSONAL PROPERTY.
- THE COUNTY ASSESSOR'S OFFICE ASSESSES REAL PROPERTY WITHIN A FAIR CASH VALUE TO WHICH A WILLING BUYER WOULD PAY FOR SUCH PROPERTY OR WHAT A WILLING SELLER WOULD SELL FOR SUCH PROPERTY.

VISUAL INSPECTION

- BY STATUTE THE COUNTY ASSESSOR'S OFFICE MUST REVISIT EACH PROPERTY EVERY FOUR YEARS FOR REVALUATION. WE ALSO CALL THIS VISUAL INSPECTION.
- THE VI PLAN IS BROKEN UP INTO FOUR REVALUATION AREAS FOR SEQUOYAH COUNTY
- OUR FIELD APPRAISER'S COLLECT DATA FROM EACH PARCEL THAT IS THEN ENTERED & UPDATED INTO MASS APPRAISAL SYSTEM.
- THE COUNTY ASSESSOR'S ALSO PROCESSES ALL DEEDS & OTHER FORMS OF REAL ESTATE TRANSFERS THAT ARE FILED WITH THE COUNTY CLERK'S OFFICE



VISUAL INSPECTION FIELD DEPUTIES

- DEBBIE HARAWAY
- TINA HARRISON
- NOAH MILLER
- JAMES MANER



ACCREDITATION



- THE ASSESSOR AS WELL AS ALL DEPUTIES MUST BE ACCREDITED THROUGH OKLAHOMA STATE UNIVERSITY CENTER FOR LOCAL GOVERNMENT & TECHNOLOGY.
- THE PROGRAM CONSISTS OF SEVEN COURSES & SEVEN TESTS THAT **MUST BE PASSED** IN ORDER TO STAY EMPLOYED WITH THE ASSESSOR'S OFFICE.
- ONCE THE FIRST TWO COURSES ARE COMPLETE EACH DEPUTY RECEIVES THEIR INITIAL ACCREDITATION. EACH DEPUTY THEN HAS APPROXIMATELY 18 MONTHS TO COMPLETE THE OTHER 5 COURSES FOR THEIR ADVANCED ACCREDITATION.
- OUR OFFICE AT THIS TIME HAS SEVEN DEPUTIES, ALL BUT TWO HAVE THEIR ADVANCED ACCREDITATION. THE FINAL TWO WILL HAVE THEIRS BY END OF THE YEAR.
- UPON COMPLETION THE ASSESSOR MUST COMPLETE 60 HOURS OF CONTINUING EDUCATION HOURS. DEPUTIES ARE REQUIRED TO COMPLETE 30 HOURS.
- EACH YEAR IN AUGUST IS THE OKLAHOMA ASSESSOR'S ASSOCIATION ANNUAL EDUCATION CONFERENCE. ACCREDITED DEPUTIES ARE HONORED & GIVEN THEIR CERTIFICATES ALONG WITH SEVERAL CONTINUING EDUCATION COURSES TO ATTEND THAT WEEK.



REAL PROPERTY

- the land, everything that is permanently attached to the land, and all of the rights of ownership, including the right to possess, sell, lease, and enjoy the land.

SITE IMPROVEMENTS

- ANY IMPROVEMENTS NOT ATTACHED TO THE HOUSE ARE TAXED AS SITE IMPROVEMENTS.
- DETACHED CARPORTS
- DETACHED GARAGES
- UTILITY BUILDINGS
- BARNs
- LOAFING SHEDS
- LEANTO'S
- STORAGE BUILDINGS/YARD SHEDS
- INGROUND POOLS



ASSESSED VALUE VS. FAIR CASH VALUE

- ASSESSED VALUE IS THE TAXABLE AMOUNT OF VALUE FOR THE CURRENT TAX YEAR. THIS VALUE CAN GROW 3%-5% A YEAR TO MEET THE FAIR CASH VALUE.
- FAIR CASH VALUE IS THE TOTAL APPRAISED VALUE OF THE PROPERTY. THIS AMOUNT CAN CHANGE WITH MARKET.

THE ASSESSED VALUE AND THE FAIR CASH VALUE WILL EVENTUALLY MEET EACH OTHER IN THE MIDDLE



EXEMPTIONS

- **BASE HOMESTEAD EXEMPTION:**

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- THE BASE HOMESTEAD EXEMPTION ALLOWS FOR A \$1,000 EXEMPTION FROM THE CURRENT ASSESSMENT VALUE. THIS EXEMPTION IS AVAILABLE TO ANY TAXPAYER ON THEIR PRIMARY RESIDENCE.

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- **ADDITIONAL HOMESTEAD EXEMPTION: (DOUBLE HOMESTEAD)**

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- THE “DOUBLE HOMESTEAD” EXEMPTION ALLOWS FOR AN ADDITIONAL \$1,000 EXEMPTION FROM THE CURRENT ASSESSMENT VALUE. HOUSEHOLD INCOME GUIDELINES APPLY. HOUSE BILL 1009 RECENTLY PASSED AND RAISED THE ADDITIONAL HOMESTEAD ANNUAL GROSS INCOME FROM \$20,000 PER YEAR TO \$30,000 PER YEAR STARTING IN JANUARY OF 2024. IF YOUR HOUSEHOLD INCOME IS LESS THAN THE \$30,000 PER YEAR YOU MAY QUALIFY FOR THE “DOUBLE HOMESTEAD” EXEMPTION.

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EXEMPTIONS CONTINUED

- **SENIOR VALUATION: (SENIOR FREEZE)**

- THE SENIOR VALUATION EXEMPTION IS AVAILABLE TO ANY TAXPAYERS WHO ARE 65 YEARS OLD BEFORE JANUARY 1 OF THE CURRENT YEAR. HOUSEHOLD INCOME GUIDELINES APPLY AS WELL. TAXPAYERS MUST MAKE **LESS THAN \$65,700** PER YEAR.

- *SOME TAXPAYER'S MAY QUALIFY FOR MULTIPLE EXEMPTIONS BASED ON AGE AND HOUSEHOLD INCOME. WHEN APPLYING FOR AN ADDITIONAL HOMESTEAD OR SENIOR VALUATION PROOF OF INCOME IS REQUIRED.

- **MOBILE HOME PERSONAL PROPERTY EXEMPTION:**

- TAXPAYERS 62 OR OLDER OWNING A MOBILE HOME IN PERSONAL PROPERTY MAY QUALIFY FOR \$2,000 EXEMPTION IF HOUSEHOLD INCOME IS LESS THAN ½ OF THE HUD MEDIAN INCOME.

- ****FILING PERIOD FOR ALL EXEMPTIONS ABOVE IS JANUARY 1-MARCH 15**

VETERAN'S EXEMPTION

- **VETERANS EXEMPTION:**
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- TAXPAYERS WHO ARE 100% DISABLED VETERAN CAN APPLY FOR THEIR EXEMPTION AT ANY TIME. THE ONLY STIPULATION IS THAT THEY MUST HAVE QUALIFIED FOR THE BASE HOMESTEAD. VETERANS MUST PROVIDE ID AND LETTER WITH RAISED SEAL.



SCHOOL DISTRICT LEVIES FOR SEQUOYAH COUNTY

SEQUOYAH COUNTY LEVIES			2022			
SALLISAW	I-1		85.29			
VIAN	I-2		96.97			
MULDROW	I-3		71.06			
GANS	I-4		71.27			
ROLAND	I-5		88.2			
GORE	I-6		92.81			
CENTRAL	I-7		71.6			
LIBERTY	D-1		71.78			
MARBLE CITY	D-35		70.43			
BRUSHY	D-36		81.25			
BELFONTE	D-50		71.56			
MOFFETT	D-68		69.55			
BRAGGS	I-46		77.3			
SEQUOYAH COUNTY LEVIES			2023			
SALLISAW	I-1		85.97	↑		
VIAN	I-2		96.75	↓		
MULDROW	I-3		71.06			
GANS	I-4		71.27			
ROLAND	I-5		89.21	↑		
GORE	I-6		95.64	↑		
CENTRAL	I-7		71.6			
LIBERTY	D-1		71.78			
MARBLE CITY	D-35		70.43			
BRUSHY	D-36		79.9	↓		
BELFONTE	D-50		71.56			
MOFFETT	D-68		69.55			
BRAGGS	I-46		75.98	↓		

HOW THE ASSESSOR'S OFFICE FIGURES YOUR TAX DOLLARS

- SEQUOYAH COUNTY HAS A TAX RATE OF 11% FOR REAL PROPERTY
- FORMULA
- MARKET VALUE \$_____ X 11% = \$_____-
ANY EXEMPTIONS =
- \$_____ X MILLAGE/LEVY RATE = \$_____
(TOTAL TAX DOLLARS)
- **MILLAGE RATES CAN BE FOUND ON OUR WEBSITE
- ACTDATASCOUT.COM/REALPROPERTY/OKLAHOMA/SEQUOYAH

EXAMPLES

- EXAMPLE 1:
- TIM BOUGHT A LAKE HOME IN VIAN FOR \$350,000 LAST YEAR. HE DOES NOT QUALIFY FOR A BASE HOMESTEAD EXEMPTION AS THIS IS **NOT HIS PRIMARY RESIDENCE**. WHAT WILL HIS TAX DOLLAR AMOUNT BE IN NOVEMBER?
- PURCHASE PRICE \$350,000
- TAX RATE X .11
- ASSESSED VALUE \$38,500
- BASE HOMESTEAD EXP \$0
- \$38,500
- LEVY RATE .09959
- TOTAL TAX DOLLARS \$3,834.00
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EXAMPLE 2:

JOHN BOUGHT A HOUSE LAST YEAR FOR \$200,000 IN SALLISAW.
BETWEEN JANUARY AND MARCH OF THIS YEAR HE APPLIED FOR HIS
BASE HOMESTEAD EXEMPTION. WHAT WILL HIS TAXES BE IN
NOVEMBER WHEN TAX BILLS COME DUE?

PURCHASE PRICE \$200,000
TAX RATE X .11
ASSESSED VALUE \$22,000
BASE HOMESTEAD EXP -\$1000
\$21,000
LEVY RATE .08668
TOTAL TAX DOLLARS \$1820.00

OTC 921		State of Oklahoma		TAX YEAR	
Revised 11-2020		Application For Homestead Exemption		2021 2022	
Return to County Assessor Sequoyah County Assessor 117 S. Oak Suite 109 Sallisaw OK 74955-0000					
PART ONE APPLICANT (TO BE COMPLETED BY APPLICANT)	Owners Name		DOBBS, JEREMY & BRANDY		
	Account Number		680021537 0250-00-008-006-0-000-00		
	Property Address		00706 E LUCY		
	Mailing Address		706 E LUCY SALLISAW OK 74955-0000		
	Daytime Telephone		Email Address		
	LEGAL DESCRIPTION: W. 41' L. 7 & E. 51' OF LOT 6, BL. 8, SUNNYDALE				School District I-1C
	PLEASE MARK THE APPROPRIATE BOX				
	<input checked="" type="checkbox"/> <input type="checkbox"/> Are you a legal resident of Oklahoma?				
	<input checked="" type="checkbox"/> <input type="checkbox"/> Is any portion of the property rented or leased?				
	<input checked="" type="checkbox"/> <input type="checkbox"/> Do you own only a partial or undivided interest?				
PART TWO OWNERSHIP (TO BE COMPLETED BY APPLICANT)	<input checked="" type="checkbox"/> <input type="checkbox"/> Is the property held in a revocable trust?				
	<input checked="" type="checkbox"/> <input type="checkbox"/> Is your residence a manufactured home?				
	<input checked="" type="checkbox"/> <input type="checkbox"/> If a manufactured home, is the title in your name?				
	<input checked="" type="checkbox"/> <input type="checkbox"/> If a manufactured home, do you own the land where it is located?				
	<input checked="" type="checkbox"/> <input type="checkbox"/> Is any part of the described property used as commercial?				
	<input checked="" type="checkbox"/> <input type="checkbox"/> Do you currently, or did you in the previous year, have homestead exemption in this State? If so, list address _____ City _____ County _____				
	List all owners who reside on this property and their relationship to each other _____				
	PLEASE MARK THE APPROPRIATE BOX				
	<input checked="" type="checkbox"/> <input type="checkbox"/> Did you own this property on or before January 1 of this year?				
	<input checked="" type="checkbox"/> <input type="checkbox"/> Were you occupying this property as your place of residence on January 1 of this year?				
PART THREE ASSESSOR (TO BE COMPLETED BY APPLICANT)	<input checked="" type="checkbox"/> <input type="checkbox"/> Was or will your deed or other evidence of ownership be of record with the County Clerk's Office on or before February 1 of this year? NOTE - If today's date is after March 15 of this year, or if you answered "no" to any question in section "A", you may not qualify for this year's exemption. To apply for next year's exemption, complete section "B" of this application.				
	Homestead exemption cannot be approved if you do not own and occupy the subject property as your place of residence on January 1 each year the exemption is applied, including the year of application.				
	PLEASE MARK THE APPROPRIATE BOX				
	<input checked="" type="checkbox"/> <input type="checkbox"/> Do you own this property?				
	<input checked="" type="checkbox"/> <input type="checkbox"/> Will you, to the best of your knowledge, own and occupy this property as your place of residence January 1 of next year?				
	<input checked="" type="checkbox"/> <input type="checkbox"/> Will your deed or other evidence of ownership be of record with the County Clerk's Office on or before February 1 of next year?				
	Under penalty of perjury, I the undersigned, affirm that all information provided and herein contained are true and correct to the best of my knowledge.				
	Applicant's Signature _____ Date _____			<input type="checkbox"/> Approved beginning _____ tax year.	
	County Assessor or Deputy _____			<input type="checkbox"/> Disapproved. Reason _____	

MARY HAS OWNED HER HOME GORE FOR SEVERAL YEARS. MARY HAS HAD A BASE HOMESTEAD THE ENTIRE TIME SHE'S OWNER HER PROPERTY. HER TAXES ARE GROWNING AT A 3% RATE PER YEAR FROM HER MARKET VALUE OF \$49,650 TO MEET HER FAIR CASH VALUE OF \$62,100. MARY TURNED 65 YEARS OLD BEFORE THE BEGINNING OF THE CURRENT TAX YEAR. BETWEEN JANUARY AND MARCH 15 SHE BROUGHT IN HER PROOF OF HOUSEHOLD INCOME SHOWING THAT SHE MAKES LESS THAN THE MEDIAN INCOME GUIDELINE OF \$62,600 PER YEAR. SHE NOW QUALIFIES FOR THE **SENIOR VALUATION FREEZE** MEANING HER CURRENT MARKET VALUE OF \$49,650 WILL NO LONGER INCREASE AT THE 3% RATE PER YEAR. IT WILL "FREEZE" AT \$49650. **THE ONLY CHANGE TO THE TAX DOLLAR AMOUNT WOULD BE IF THE LEVY RATE CHANGES OR THE TAXPAYER ADDS A NEW IMPROVEMENT TO THE PROPERTY.**

PURCHASE PRICE	\$49,650
TAX RATE	X .11
ASSESSED VALUE	\$5462
HOMESTEAD EXP -	\$1,000
	\$4462
LEVY RATE	.09671
TOTAL TAX DOLLARS	\$528.00

OTC 994 Revised 4-2020	State of Oklahoma Tax Year Application for Property Valuation Limitation and Additional Homestead Exemption Return to County Assessor by March 15	TAX YEAR 2021
Applicants Social Security Number (Optional unless requested by assessor)		Co-applicants Social Security Number (Optional unless requested by assessor)
First Name and Initial (if joint application, give first names and initials of both)		Last Name
DOBBS, JEREMY & BRANDY		Applicants Date of Birth
Present Home Address (number and street, apartment/condo number, or rural route)		Co-applicants Date of Birth (if joint application)
706 E LUCY		
City and State	Zip Code	Phone Number
SALLISAW OK	74955-0000	Email Address
PART I - LEGAL DESCRIPTION - W. 41' L. 7 & E. 51' OF LOT 6, BL. 8, SUNNYDALE		Address/Legal Description of Homestead Property: School District 201 I-1 City
A. Was applicant domiciled on the homestead property January 1st of the current year?Yes <input type="checkbox"/> No <input type="checkbox"/> B. Was the applicant age 65 or over as of January 1st of the current year?Yes <input type="checkbox"/> No <input type="checkbox"/> C. Was the applicant age 65 or over as of March 15 of current year or previously qualified for additional homestead exemption?Yes <input type="checkbox"/> No <input type="checkbox"/>		
PART II Enter Total Gross Income/Assistance received by ALL members or your household in the previous calendar year.		
		(Round to nearest whole dollar)
		Gross Household Annual Income
1. Enter total wages, salaries, fees, commissions, bonuses, tips, dividends, royalties, income from partnerships, estates and trusts, and gains from the sale or exchange of property (taxable and nontaxable)	1.	00
2. Enter gross rental, business and farm income	2.	00
3. Enter total interest income received	3.	00
4. Other (Specify)	4.	00
5. All other household income (Include all other income received from each of the sources listed below:		
a. Social Security payments (Total including Medicare)	5a.	00
b. Railroad Retirement benefits	b.	00
c. Other pensions and annuities	c.	00
d. Workmen's compensation/Loss of time Insurance	d.	00
e. Support money	e.	00
f. Alimony	f.	00
g. Public assistance (Including housing assistance)	g.	00
h. Gross Income from out-of-state sources	h.	00
i. Unemployment	i.	00
j. Earned income credit received in calendar year	j.	00
k. Total dependents income	k.	00
l. Wages paid in cash	l.	00
m. Other (Specify)	m.	00
6. Total Gross Household Income (Add line 1 thru 5 m)	6.	00
Signature - I understand that if the applicant is not age 65 or over as of March 15th, the application for additional homestead exemption must be filed each year.		
Owner (or Agent) : _____		Date : _____
PART III Valuation Limitation - (To Be Completed by the County Assessor)		
The records of Sequoyah County indicate this property value is \$ 81,555		Approved <input type="checkbox"/> Denied <input type="checkbox"/>
January 1, _____		Parcel ID Number : 680021537
Valuation Limitation Authorized by _____		Date _____
PART IV Additional Homestead - (To Be Completed by the County Assessor)		
Approved <input type="checkbox"/> Denied <input type="checkbox"/>		
1. Enter the amount of gross household income from Part I, line 6 above	1.	00
2. Additional exemption authorized by: _____	Date _____	Amount \$ _____

EXAMPLE 4:

SARA OWNS HER HOME IN MULDROW. HER TOTAL HOUSEHOLD INCOME IS \$23,500 PER YEAR. HER HOME IS CAPPED OUT AT THE FAIR CASH VALUE OF \$38,600. SHE CURRENTLY HAS A BASE HOMESTEAD. HOUSE BILL 1009 JUST PASSED RAISING THE INCOME LIMIT FROM \$20,000 A YEAR TO \$30,000 A YEAR BEGINNING IN JANUARY OF 2024. SARA CAN NOW APPLY FOR THE **DOUBLE HOMESTEAD EXEMPTION** BETWEEN JANUARY AND MARCH 15 BASED ON HER HOUSEHOLD INCOME. WHAT WILL HER NEW TAX DOLLAR AMOUNT BE?

FAIR CASH VALUE \$38,600
TAX RATE X .11
ASSESSED VALUE \$4246
BASE HOMESTEAD EXP -\$1000
ADDITIONAL H/S EXP \$-1,000
\$ 2246
LEVY RATE .07106
TOTAL TAX DOLLARS \$160.00



THANK YOU

- IF YOU HAVE ANY QUESTIONS OR WOULD LIKE TO KNOW MORE INFORMATION, PLEASE CONTACT OUR OFFICE AT 918-775-2062 OR VISIT
- sequoyahcountyassessor.com
- _Actdatascout.com/realproperty/Oklahoma/sequoyah

