

YOUR COUNTY ASSESSOR & REAL PROPERTY

BRANDY ALLEN 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.

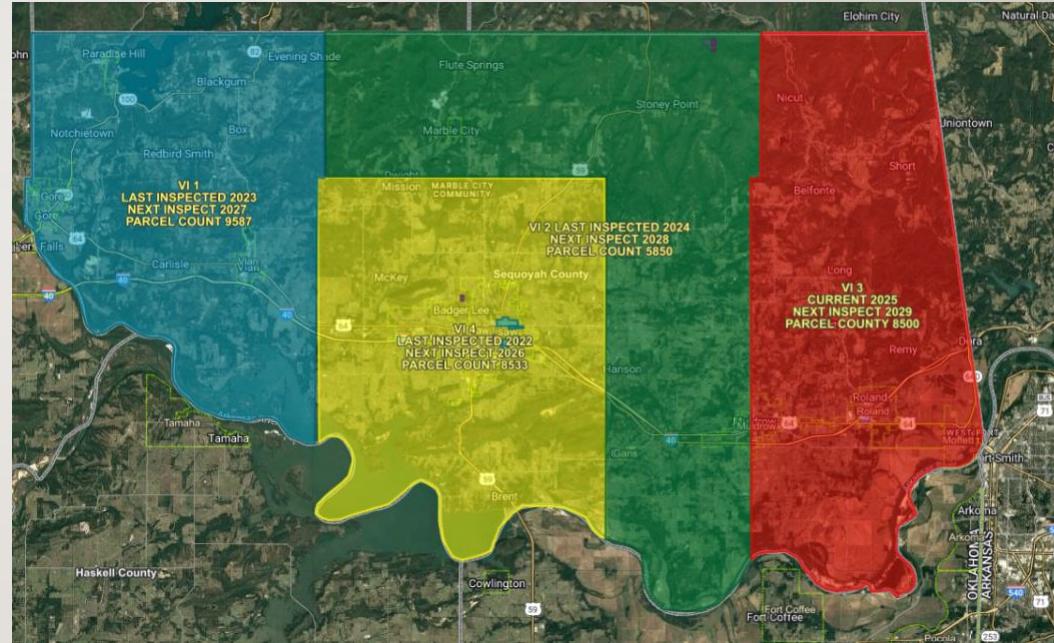
THE COUNTY ASSESSOR'S OFFICE PRIMARY DUTY & RESPONSIBILITY IS TO DISCOVER, LIST, APPRAISE & ASSESS ALL REAL & PERSONAL PROPERTY WITHIN HIS/HER JURISDICTION FOR TAXATION PURPOSES. THIS WOULD INCLUDE ALL RESIDENTIAL, COMMERCIAL & AGRICULTURAL CLASSES OF PROPERTY ALONG WITH ALL PERSONAL PROPERTY.

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 STATE STATUTE ,THE COUNTY ASSESSOR'S OFFICE MUST REVISIT EACH PROPERTY EVERY FOUR YEARS FOR REVALUATION. WE ALSO CALL THIS VISUAL INSPECTION. 68 § 2820
- 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

2026 VI AREA 4-SALLISAW



VISUAL INSPECTION FIELD DEPUTIES

- DEBBIE HARAWAY
- TINA HARRISON

- NOAH MILLER
- CHANDLER BYERS



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 EIGHT DEPUTIES WITH FULL ACCREDITATION.
- 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)**
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- 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 \$80,600** PER YEAR.
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- *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.
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- **MOBILE HOME PERSONAL PROPERTY EXEMPTION:**
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- TAXPAYERS 62 OR OLDER OWNING A MOBILE HOME IN PERSONAL PROPERTY MAY QUALIFY FOR \$2,000 EXEMPTION IF HOUSEHOLD INCOME IS LESS THAN $\frac{1}{2}$ 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

Assessor's office inputs
the Millage Rates from the
State based on the School
Districts Budgets.

Please contact your
Superintendent with any
questions regarding
Levis/Millage rates.



Sequoyah County Assessors Office

10/30/2026

12:53:02

Data provided by: BRANDY ALLEN Sequoah County Assessor

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Tax Area	Description	X-Ref	County	School	City	Vo-Tech	Other	Total Levy
101I- 1 Rural	SALLISAW	I-1 Rural	19.140	63.510		10.350		93.000
102I- 2 Rural	VIAN	I-2R	19.140	67.820		10.350		97.310
103I- 3 Rural	MULDROW	I-3R	19.140	41.570		10.350		71.060
104I- 4 Rural	GANS	I-4R	19.140	41.780		10.350		71.270
105I- 5 Rural	ROLAND	I-5R	19.140	59.440		10.350		88.930
106I- 6 Rural	GORE	I-6R	19.140	67.230		10.350		96.720
107I- 7 Rural	CENTRAL	I-7R	19.140	49.280		10.350		78.770
108D- 1 Rural	LIBERTY	D-1	19.140	42.290		10.350		71.780
109D-35 Rural	MARBLE CITY	D-35	19.140	40.940		10.350		70.430
110D-36 Rural	BRUSHY	D-36	19.140	48.790		10.350		78.280
111D-50 Rural	BELFONTE	D-50	19.140	42.070		10.350		71.560
112D-68 Rural	MOFFETT	D-68	19.140	40.060		10.350		69.550
114I-46 Rural	BRAGGS	I-46	19.140	63.240		10.350		92.730

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 .09731
- TOTAL TAX DOLLARS \$3,746.00
-

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 .0930

TOTAL TAX DOLLARS \$1953.00

EXAMPLE 3:

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 \$80,600 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 .09672
 TOTAL TAX DOLLARS \$432.00

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) DORBS, JEREMY & BRANDY Present Home Address (number and street, apartment/condo number, or rural route) 706 E LUCY City and State SALLISAW OK		Last Name	Applicants Date of Birth Co-applicants Date of Birth (If joint application)		
Zip Code 74955-0000		Phone Number	Email Address		
PART I - LEGAL DESCRIPTION - Address/Legal Description of Homestead Property: W. 41' L. 7 & E. 51' OF LOT 6, BL. 8, SUNNYDALE			School District 201 I-1 City		
A. Was applicant domiciled on the homestead property January 1st of the current year? <input type="checkbox"/> Yes <input type="checkbox"/> No B. Was the applicant age 65 or over as of January 1st of the current year? <input type="checkbox"/> Yes <input type="checkbox"/> No C. Was the applicant age 65 or over as of March 15 of current year or previously qualified for additional homestead exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No					
PART II Enter Total Gross Income/Assistance received by ALL members or your household in the previous calendar year. (Round to nearest whole dollar) <table border="0"> <tr> <td style="vertical-align: top;"> 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) 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 (Total including Medicare) b. Railroad Retirement benefits c. Other pensions and annuities d. Workmen's compensation/Loss of time Insurance e. Support money f. Alimony g. Public assistance (Including housing assistance) h. Gross Income from out-of-state sources i. Unemployment j. Earned income credit received in calendar year k. Total dependents income l. Wages paid in cash m. Other (Specify) 6. Total Gross Household Income (Add line 1 thru 5 m) </td> <td style="vertical-align: top; text-align: right;"> Gross Household Annual Income 1. 00 2. 00 3. 00 4. 00 5a. 00 b. 00 c. 00 d. 00 e. 00 f. 00 g. 00 h. 00 i. 00 j. 00 k. 00 l. 00 m. 00 6. 00 </td> </tr> </table>				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) 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 (Total including Medicare) b. Railroad Retirement benefits c. Other pensions and annuities d. Workmen's compensation/Loss of time Insurance e. Support money f. Alimony g. Public assistance (Including housing assistance) h. Gross Income from out-of-state sources i. Unemployment j. Earned income credit received in calendar year k. Total dependents income l. Wages paid in cash m. Other (Specify) 6. Total Gross Household Income (Add line 1 thru 5 m) 	Gross Household Annual Income 1. 00 2. 00 3. 00 4. 00 5a. 00 b. 00 c. 00 d. 00 e. 00 f. 00 g. 00 h. 00 i. 00 j. 00 k. 00 l. 00 m. 00 6. 00
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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. <input type="checkbox"/> Owner (or Agent) : _____ Date : _____					
PART III Valuation Limitation - (To Be Completed by the County Assessor) Approved <input type="checkbox"/> Denied <input type="checkbox"/> The records of Sequoyah County indicate this property value is <u>\$ 81,555</u> as of 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 2. 00					

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

