



OKLAHOMA Tax Commission

NEW STATEWIDE MAXIMUM INCOME QUALIFICATION AMOUNTS FOR 2025 PROPERTY VALUATION LIMITATION

With the passage of State Question 714 on November 2, 2004, the United States Department of Housing and Urban Development (HUD) will determine the maximum qualifying income for the Property Valuation Limitation as provided in Oklahoma Constitution Article 10, Sec. 8C. The Oklahoma Tax Commission will provide the maximum qualifying income to the counties each year. [ref: Okla. Const. Article 10, Sec. 8C amended; ref. 68 O.S. Sec. 2890(A)]

The following listing is the maximum income qualifications for tax year 2025.

1. Adair	\$59,500	27. Grant	\$84,100	53. Nowata	\$65,700
2. Alfalfa	\$95,100	28. Greer	\$67,900	54. Okfuskee	\$61,400
3. Atoka	\$65,300	29. Harmon	\$68,400	55. Oklahoma	\$89,500
4. Beaver	\$75,000	30. Harper	\$74,200	56. Okmulgee	\$66,600
5. Beckham	\$79,700	31. Haskell	\$61,900	57. Osage	\$86,600
6. Blaine	\$75,000	32. Hughes	\$59,600	58. Ottawa	\$59,900
7. Bryan	\$69,700	33. Jackson	\$80,700	59. Pawnee	\$73,700
8. Caddo	\$69,600	34. Jefferson	\$61,700	60. Payne	\$77,200
9. Canadian	\$89,500	35. Johnston	\$60,400	61. Pittsburg	\$71,100
10. Carter	\$76,700	36. Kay	\$69,700	62. Pontotoc	\$79,300
11. Cherokee	\$70,200	37. Kingfisher	\$78,000	63. Pottawatomie	\$68,300
12. Choctaw	\$64,600	38. Kiowa	\$63,100	64. Pushmataha	\$57,000
13. Cimarron	\$74,800	39. Latimer	\$61,100	65. Roger Mills	\$72,200
14. Cleveland	\$89,500	40. LeFlore	\$62,800	66. Rogers	\$86,600
15. Coal	\$59,500	41. Lincoln	\$75,900	67. Seminole	\$54,400
16. Comanche	\$71,200	42. Logan	\$89,500	68. Sequoyah	\$66,500
17. Cotton	\$82,800	43. Love	\$75,300	69. Stephens	\$75,200
18. Craig	\$59,800	44. McClain	\$89,500	70. Texas	\$74,900
19. Creek	\$86,600	45. McCurtain	\$64,500	71. Tillman	\$60,900
20. Custer	\$83,600	46. McIntosh	\$58,500	72. Tulsa	\$86,600
21. Delaware	\$70,500	47. Major	\$83,300	73. Wagoner	\$86,600
22. Dewey	\$75,900	48. Marshall	\$60,200	74. Washington	\$82,500
23. Ellis	\$79,000	49. Mayes	\$73,100	75. Washita	\$74,100
24. Garfield	\$84,000	50. Murray	\$77,900	76. Woods	\$85,500
25. Garvin	\$68,600	51. Muskogee	\$72,400	77. Woodward	\$75,900
26. Grady	\$91,500	52. Noble	\$83,900		

CALENDER YEAR	TAX YEAR	AMOUNT
2006	2007	\$39,700
2007	2008	\$40,550
2008	2009	\$41,600
2009	2010	\$41,200
2010	2011	\$44,400
2011	2012	\$46,900
2012	2013	\$48,500
2013	2014	\$49,200
2014	2015	\$47,500
2015	2016	\$43,500
2016	2017	\$50,700
2017	2018	\$51,600
2018	2019	\$50,500
2019	2020	\$55,700
2020	2021	\$54,900
2021	2022	\$55,700
2022	2023	\$59,300
2023	2024	\$58,000
2024	2025	\$72,400



Muskogee County Assessor

Reyna Benavides
1st Deputy

Ron Dean, Assessor
County Services Building
400 W. Broadway Room 210
Muskogee, OK 74401

Homeowner Exemptions

January 1st - March 15th

Single Homestead (SHS)

- *Legal Oklahoma resident
- *Must be owner & live in residence
- *Have no other homestead filed in Oklahoma
- *Reduces taxes app. \$70-\$100

To receive exemptions for that year:

- deed must be executed before Jan 1st
- deed filed by Feb 1st
- live in residence

Double Homestead (DHS)

- *Must qualify for Single Homestead exemption
- *Gross household income limit of **\$30,000** per year
- *Proof of income required – Tax statements
- *If under age 65 yrs, then must apply every year.
- *Reduces taxes app. \$140-\$200.

Permanent Double Homestead (PDH)

- *Must qualify for Single Homestead exemption
- *Gross household income limit of **\$30,000** per year
- *Proof of income required – Tax statements
- *Must be 65 yrs or older by March 15th 2025
- *Reduces taxes app. \$140-\$200

Senior Evaluation Freeze

- *Must qualify for Single Homestead exemption
- *Gross household income limit of **\$72,400** per year (2025 limitation)
- *Proof of income required – Tax statements
- *Must be 65 yrs or older by January 1st of 2025
- *Freezes the assessed value of the homestead

Disabled Veteran Exemption

- *Exempts full fair cash value of the homestead for 100% service connected permanently disabled Veterans.
- *Veteran's award letter required

For more information on requirements, please call our office.

MUSKOGEE COUNTY ASSESSOR RON DEAN



400 W. Broadway, Room 210
Muskogee, OK 74401

918-682-8781
Fax 918-682-9566

ATTENTION TAXPAYER

The Senior Valuation Freeze does NOT freeze the amount of your tax bill. It DOES freeze the valuation of your property for the year applied for. Here are a couple of things that can affect your tax bill AFTER you apply & are approved for the Senior Valuation Freeze:

- **SCHOOL DISTRICT TAX LEVY:** These levies vary year to year and are determined by school bonds. If your school district tax levy goes up – your taxes are going to go up also. This does NOT mean your valuation has changed. We have no control over these levies.
- **NEW IMPROVEMENTS:** If you add on additional square footage to your home or build any new buildings on your property – those values are not covered by the freeze. They will be added to your valuation and then frozen for future years.

Please call our office with any questions or concerns.
Thank You

SARAH WALLIS
1ST DEPUTY