



Oklahoma Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and Oklahoma lets you appeal. Use this checklist to file correctly and on time.

Oklahoma at a glance

Appeal deadline	30 days from notice to the county ASSESSOR (Form 974), then 15 days from that decision to the County Board of Equalization (Form 976)
Effective tax rate	0.79% (about \$1,599/yr on a \$199,800 home)
Assessment basis	11% of fair cash value (residential)
Appeals heard by	County Board of Equalization !' District Court

The 30 days goes to the assessor as an informal protest on Form 974, not to the Board of Equalization (68 O.S. §2876(E)). Only after the assessor rules do you have 15 days to take it to the CBOE on Form 976 — two separate deadlines, not one. In a year when your value did not increase and no notice was mailed, the deadline is the first Monday in April: April 6, 2026. Deadlines and forms vary by county — always confirm with your local county assessor before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Receive assessment notice (spring)
- ☐ File an informal protest with the county ASSESSOR on Form 974 within 30 days (or by the first Monday in April — April 6, 2026 — in a year with no increase notice)
- ☐ Receive the assessor decision
- ☐ File Form 976 with the County Board of Equalization within 15 days of that decision
- ☐ Appeal to District Court within 30 days of the Board decision
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** \$1,000 assessed value reduction for primary residence
- **Senior / other relief:** Senior Valuation Freeze: freeze assessed value for 65+ with income under \$75,000

- **Senior Valuation Freeze cap:** Seniors 65+ with income under \$75,000 can freeze their assessed value

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local county assessor or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.