



NEW STATEWIDE MAXIMUM INCOME QUALIFICATION AMOUNTS FOR 2026 MANUFACTURED HOME PERSONAL PROPERTY EXEMPTION

With the passage of Senate Bill 1449 in 2012, the qualifying income for the personal property exemption provided for in 68 O.S. Sec. 2949 has changed. Qualification beginning January 1, 2025 is a maximum gross household income of \$22,000.00 or 50% of the Department of Housing and Urban Development (HUD) median income for the preceding year for the county or metropolitan statistical area where the property is located. The Oklahoma Tax Commission will provide the maximum qualifying income each year. [ref: 68 O.S. 2012 supp. Sec. 2949(A)(2)]

The following listing is the maximum income qualifications for tax year 2026.

1. Adair	\$31,000	27. Grant	\$43,950	53. Nowata	\$34,650
2. Alfalfa	\$49,950	28. Greer	\$38,300	54. Okfuskee	\$32,600
3. Atoka	\$35,850	29. Harmon	\$32,750	55. Oklahoma	\$49,500
4. Beaver	\$39,500	30. Harper	\$39,700	56. Okmulgee	\$37,050
5. Beckham	\$40,100	31. Haskell	\$33,550	57. Osage	\$45,150
6. Blaine	\$39,150	32. Hughes	\$31,150	58. Ottawa	\$32,000
7. Bryan	\$36,850	33. Jackson	\$42,250	59. Pawnee	\$39,050
8. Caddo	\$35,150	34. Jefferson	\$33,200	60. Payne	\$43,350
9. Canadian	\$49,500	35. Johnston	\$33,300	61. Pittsburg	\$37,750
10. Carter	\$40,800	36. Kay	\$37,750	62. Pontotoc	\$42,050
11. Cherokee	\$36,350	37. Kingfisher	\$42,500	63. Pottawatomie	\$37,000
12. Choctaw	\$34,100	38. Kiowa	\$30,750	64. Pushmataha	\$31,200
13. Cimarron	\$42,700	39. Latimer	\$30,500	65. Roger Mills	\$38,650
14. Cleveland	\$49,500	40. LeFlore	\$33,800	66. Rogers	\$45,150
15. Coal	\$30,350	41. Lincoln	\$38,750	67. Seminole	\$30,300
16. Comanche	\$37,250	42. Logan	\$49,500	68. Sequoyah	\$40,300
17. Cotton	\$42,500	43. Love	\$39,450	69. Stephens	\$40,850
18. Craig	\$32,900	44. McClain	\$49,500	70. Texas	\$39,550
19. Creek	\$45,150	45. McCurtain	\$34,550	71. Tillman	\$33,150
20. Custer	\$41,650	46. McIntosh	\$31,000	72. Tulsa	\$45,150
21. Delaware	\$37,350	47. Major	\$42,900	73. Wagoner	\$45,150
22. Dewey	\$38,650	48. Marshall	\$32,250	74. Washington	\$44,050
23. Ellis	\$38,750	49. Mayes	\$38,200	75. Washita	\$38,950
24. Garfield	\$44,600	50. Murray	\$41,850	76. Woods	\$44,650
25. Garvin	\$39,500	51. Muskogee	\$38,200	77. Woodward	\$44,500
26. Grady	\$48,400	52. Noble	\$46,000		