Per Oklahoma Statutes, Title 11, Section 21-109, "Tracts of land with an area of width no greater than three hundred twenty-six (326) feet at the widest point which are annexed to a municipality, shall not be subject to municipal taxes, unless such tracts are annexed pursuant to paragraph 2 of subsection A of Section 21-103 of this title."
The effective date of this statutory change is November 1, 2007.