

State of Oklahoma
Application for Unremarried Surviving Spouse of
Veterans Deceased in the Line of Duty
Property Tax Exemption



Tax Year: _____

PART ONE

(to be completed by applicant)

Applicant

County: _____ Account Number: _____

Name: _____ Daytime Telephone: (____) _____

Property Address: _____

Mailing Address: _____

Email Address: _____

PLEASE MARK THE APPROPRIATE BOX...

Are you a legal resident of Oklahoma?

Do you currently, or did you in the previous year, have homestead exemption in this State?

If so, list address: _____

City: _____ County: _____

PART TWO

PLEASE MARK THE APPROPRIATE BOX...

(to be completed by applicant)

Ownership

Did you own this property on or before January 1 of this year, or is the land held by a city, town or entity formed by a city or town?

Were you occupying this property as your place of residence on January 1 of this year?

If not held by a city, town or entity, will your deed or other evidence of ownership be of record with the County Clerk's Office on or before February 1 of this year?

NOTE: Your deed or other evidence of ownership must be recorded with the County Clerks Office in the year of the requested exemption.

PART THREE

PLEASE MARK THE APPROPRIATE BOX...

(to be completed by applicant)

Qualification

Date of Birth: _____

Has the applicant remarried?

Is the spouse Head of Household?

Is the applicant an unmarried surviving spouse of a person certified by the Department of Defense to have deceased in the line of duty?

NOTE: The county assessor is authorized to request and verify any information from the applicant or a state or federal agency they may feel is relevant.

PART FOUR

The applicant attests to the validity of the claim for exemption and shall notify the county assessor at such time when the applicant or surviving spouse does not meet the qualifications as set forth by the above cited requirements.

Assessor



Applicant's Signature and Acknowledgment _____ Date _____

LEGAL DESCRIPTION:

School District



County Assessor or Deputy _____ Date _____

Approved beginning _____ tax year.
 Disapproved. Reason: _____

Oklahoma Constitution

Article 10, Sec. 8F

Section 8F.

- A. Despite any provision to the contrary, and except as otherwise provided by subsection D of this section, beginning January 1, 2015, the surviving spouse of the head of household who is determined by the United States Department of Defense or any branch of the United States military to have died while in the line of duty shall be entitled to claim an exemption for the full amount of the fair cash value of the homestead until such surviving spouse remarries.
- B. In order to be eligible for the exemption authorized by this section, the surviving spouse shall be required to prove residency within the State of Oklahoma and must have previously qualified for the homestead exemption authorized by law or be eligible for the homestead exemption pursuant to law.
- C. If a homestead otherwise eligible for the exemption authorized by this section is transferred on or after January 1 of a calendar year, another homestead property acquired by the surviving spouse shall be exempt to the same extent as the homestead property previously owned by such person for the year during which the new homestead is acquired and, subject to the requirement of this section, for each year thereafter.
- D. The provisions of this section shall be applicable for the 2014 calendar year with respect to an existing homestead property owned by the surviving spouse of a person previously determined to have died while in the line of duty by the United States Department of Defense or applicable branch of the United States military.

Added by HB NO. 1062

68 OS Sec. 2888 2.D.

For purposes of the provisions of Section 8E and Section 8F of Article X of the Oklahoma Constitution, if a disabled veteran, the surviving spouse of a disabled veteran or the surviving spouse of a person who died while in the line of duty occupies improvements which are affixed to the real property and record title to such real property is held by a city or town or an entity formed pursuant to the charter provisions or ordinances of a city or town or formed under other provisions of law for the benefit of such city or town, the improvements shall be considered to be the homestead of such disabled veteran or the surviving spouse of such disabled veteran for all purposes related to the homestead exemption authorized by the provisions of the Ad Valorem Tax Code and the homestead exemption shall not be denied on the basis that title to such affixed improvements is held by a disabled veteran or surviving spouse or an entity formed by them than the city or town which holds title to the real property consisting of the land to which such improvements are affixed.