

**OTC  
998-B**  
Revised 11-2022

**State of Oklahoma  
Application for 100% Disabled Veterans Exemption  
Acquired Homestead Property**

**Tax Year  
2023**

(To be completed by applicant)

**PART ONE**

**Applicant**

County: \_\_\_\_\_ Account Number: \_\_\_\_\_

Name: \_\_\_\_\_ Daytime Telephone: ( \_\_\_\_ ) \_\_\_\_\_

Current Property Address: \_\_\_\_\_

Current Mailing Address: \_\_\_\_\_

Email Address: \_\_\_\_\_

**PLEASE MARK THE APPROPRIATE BOX**

Did you have a 100% Disabled Veterans Exemption on your previous property?

If so, list address: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_

(To be completed by applicant)

**PART TWO**

**Ownership**

**PLEASE MARK THE APPROPRIATE BOX**

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

If not, when? Date: \_\_\_\_\_ / \_\_\_\_\_ / 20 \_\_\_\_\_

Are you currently occupying this property as your homestead?

If not held by a city, town or entity, is your deed or other evidence of ownership of record in the County Clerk's Office?

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

(To be completed by applicant)

**PART THREE**

**Qualification**

**PLEASE MARK THE APPROPRIATE BOX**

Is the applicant currently certified by the U.S.D.V.A. to have 100% permanent disability sustained through military action or accident?

Is the applicant currently receiving benefit compensation at the 100% rate?

Is the applicant the surviving spouse of such veteran?

**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**

**NOTICE OF TERMINATION ACKNOWLEDGMENT**

**Assessor**

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.



Applicant's Signature and Acknowledgment \_\_\_\_\_ Date \_\_\_\_\_

**LEGAL DESCRIPTION:**

School District

Approved beginning \_\_\_\_\_ tax year.

Disapproved. Reason: \_\_\_\_\_



County Assessor or Deputy \_\_\_\_\_ Date \_\_\_\_\_

## Application for 100% Disabled Veterans Exemption Acquired Homestead Property

### Oklahoma Constitution

#### Article 10, Sec. 8E as Amended 2014

##### Section 8E.

- A. Despite any provision to the contrary, beginning January 1, 2006, each head of household who has been honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma National Guard and who has been certified by the United States Department of Veterans Affairs or its successor to have a one hundred percent (100%) permanent disability sustained through military action or accident or resulting from disease contracted while in such active service or the surviving spouse of such head of household shall be entitled to claim an exemption for the full amount of the fair cash value of the homestead.
- B. In order to be eligible for the exemption authorized by this section, the individual 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 qualifying head of household shall be exempt to the same extent as the homestead property previously owned by such person or persons for the year during which the new homestead is acquired and, subject to the requirements of this section, for each year thereafter.

#### 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.