OTC 998-B Revised 11-2023

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

Tax Year 2024

_	PAF	<u> </u>	NE		
(To be completed by applicant)	Applicant	C	County:	r: Account Number:	
		N	lame: ˌ	Daytime Telephone: ()	
			Current	t Property Address:	
		c	Current	t Mailing Address:	
		E	mail A	Address:	
mo			LEASE MA	ARK THE APPROPRIATE BOX	
ပို့				Did you have a 100% Disabled Veterans Exemption on your previous prop	erty?
0		'	lf so, lis	ist address:	
				City: County:	
PART TWO PLEASE MARK THE APPROPRIATE BOX					
lt)	Ownership	[Did you own this property after January 1 of this year, or is the land held be	y a city, town or
		Ш	(entity formed by a city or town?	
		Ш,	VI NI	If not, when? Date: / / 20	
<u>ca</u>		11.		Are you currently occupying this property as your homestead?	unhin of unnound in
арр		'		If not held by a city, town or entity, is your deed or other evidence of owne the County Clerk's Office?	rship of record in
ğ				•	ty Clerks Office
ed				Tell Your deed or other evidence of ownership must be recorded with the Count in the year of the requested exemption.	
<u>d</u> [PART THREE PLEASE MARK THE APPROPRIATE BOX			PLEASE MARK THE APPROPRIATE BOX	
8	Qualification	[Y	Is the applicant currently certified by the U.S.D.V.A. to have 100% perman	nent disability
(To be completed by applicant)		Ш.		sustained through military action or accident?	
ᅴ			Y	Is the applicant currently receiving benefit compensation at the 100% rate	?
		[Y	Is the applicant the surviving spouse of such veteran?	
			NOT	The county assessor is authorized to request and verify any information fro or a state or federal agency they may feel is relevant.	m the applicant
Ī					
PART FOUR NOTICE OF TERMINATION ACKNOWLEDGMENT					
				olicant attests to the validity of the claim for exemption and shall notify the county assessor licant or surviving spouse does not meet the qualifications as set forth by the above cited re	
			пе аррік	icant of surviving spouse does not meet the qualifications as set forth by the above cited re	equirements.
	Assessor				
			Applicant	nt's Signature and Acknowledgment Date	
			LEGA	AL DESCRIPTION:	School
					District
				☐ Approved beginning_	tax year.
				☐ Disapproved. Reason	ո։
			County A	Assessor or Deputy Date	
- 1		1 1	-		

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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.