



# Larry Stein

## OKLAHOMA COUNTY ASSESSOR

320 ROBERT S. KERR, #313 OKLAHOMA CITY, OKLAHOMA 73102  
(405) 713-1200 FAX (405) 713-1853

Dear Oklahoma County Military Veteran:

Thank you for your service to the United States of America and to the State of Oklahoma and congratulations because total property tax relief is now a reality for qualified military veterans.

Oklahoma voters overwhelmingly approved State Question 715 providing 100% disabled veteran honorably discharged from the United States Armed Services a total exemption on their homestead property taxes. This exemption provides the savings for as long as the surviving spouse lives at the property as well. More than 5,200 eligible veterans in Oklahoma County have this tax saving benefit.

With more than 100 years of military service in my family, I know the sacrifice our military members have suffered. My pledge is to do everything in my authority ensuring our military veterans who qualify for this property tax saving plan get this benefit they deserve for their service and sacrifice for our nation and her grateful citizens.

Anyone with Internet access can obtain the form from the Oklahoma County Assessor's website and send the form with the original embossed eligibility letter to our office and we can get them signed up for the tax break. The original letter will be returned to you.

The Oklahoma Department of Veterans Affairs (ODVA) has sent a letter to every veteran who qualifies for this property tax break. Providing this letter to the assessor's office with the application is required and will help streamline the process.

If a 100% disabled veteran needs a copy of the letter, they can contact the U.S. Department of Veterans Affairs toll free number of (800) 827-1000. If you need to contact the ODVA in Muskogee call toll free at (888) 655-2838.

In order to ensure all veterans and their surviving spouses get the property tax breaks they deserve, the assessor's staff is ready and willing to do anything possible to complete the applications for our veterans. If you wish to discuss how this benefit works please contact the office at (405) 713-1236. If you are a member of a community or civic group which would like someone to explain the program to help our veterans get this property tax break, it would be my pleasure to schedule a short presentation.

Sincerely,

Larry Stein  
Oklahoma County Assessor

### *MISSION STATEMENT*

The Oklahoma County Assessor's Office is committed to providing professional and accurate administration to complete the assessment of all property in the county in an ethical, courteous and economical way each year as required by law. The assessment process is essential for the adequate funding for local schools and important county functions including law enforcement, secure county records, county libraries, funding for 19 cities and towns and targeted economic development projects.

OTC  
998

Revised 11-2023

State of Oklahoma  
Application for 100% Disabled Veterans  
Real Property Tax Exemption

Tax Year  
2024

PART ONE

(To be completed by applicant)

Applicant

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

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

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

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

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

LEGAL DESCRIPTION:

School  
District

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:** The 100% disabled veterans cannot be approved if you do not own and occupy the homestead property as your place of residence on January 1 each year the exemption is applied, including the year of application. Your deed or other evidence of ownership must be recorded with the County Clerks Office no later than February 1 of the beginning year of the exemption.

PART THREE

PLEASE MARK THE APPROPRIATE BOX

(To be completed by applicant)

Qualification

Is the applicant Head of Household?

Has the applicant been honorably discharged from the United States Armed Services?

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

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

Is the applicant the surviving spouse of such 100% compensated veteran?

**NOTE:** The applicant **must** provide to the county assessor a current U.S.D.V.A. benefits award letter or such document that the U.S.D.V.A. issues for qualification specific to this exemption that certifies the 100% service related disability, or the applicant is in receipt of compensation at the 100% rate. The county assessor is authorized to request and verify any information from the applicant or the U.S.D.V.A. they may feel is relevant.

PART FOUR

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 Date

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

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

Disapproved. Reason:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**DEPARTMENT OF VETERANS AFFAIRS**

VA Regional Office  
125 South Main Street  
Muskogee OK 74401

January 1, 2011

**JOHN Q PUBLIC**  
**320 ROBERT S KERR**  
**OKLAHOMA CITY, OK 71302**

In Reply Refer To: **111/21**  
**C123 45 6789**  
**PUBLIC, John Q**

To Whom It May Concern:

The official records of the U. S. Department of Veterans Affairs (VA) disclose that **John Q Public** is entitled to receive service connected compensation at the 100 percent rate effective **Jan. 1, 2011**. The evaluation is permanent with no future examinations scheduled.

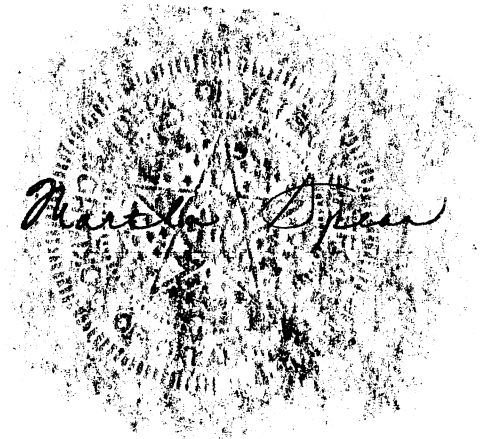
This letter is furnished for assistance in establishing entitlement to benefits in the state of Oklahoma.

Sincerely yours,

*C. Jason McClellan*

C. Jason McClellan  
Director

111/21/mmp



## Application for 100% Disabled Veterans Real Property Tax Exemption

### Oklahoma Constitution

#### Article 10, Sec. 8E

#### Sec. 8E. Homestead exemption for certain veterans based on disability.

- 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 military 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.

Added by State Question No. 715, Legislative Referendum No. 338, adopted at election held on November 2, 2004.

#### 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.