

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 HOUSE BILL 1062

By: Boles

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2011, Section 2888, as last amended by Section
9 6, Chapter 329, O.S.L. 2014 (68 O.S. Supp. 2020,
10 Section 2888), which relates to homestead exemption
11 for purposes of ad valorem taxation; providing for
12 treatment of certain improvements located on real
13 property title to which held by certain government
14 entity; providing for homestead exemption as
15 authorized by Sections 8E and 8F of Article X of the
16 Oklahoma Constitution; prohibiting denial of
17 homestead exemption on certain basis; and providing
18 an effective date.

19 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

20 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2888, as
21 last amended by Section 6, Chapter 329, O.S.L. 2014 (68 O.S. Supp.
22 2020, Section 2888), is amended to read as follows:

23 Section 2888. A. 1. The term "homestead", as used in the
24 provisions of the Ad Valorem Tax Code governing homestead
exemptions, shall mean and include the actual residence of a natural
person who is a citizen of the State of Oklahoma, provided the
record actual ownership of such residence be vested in such natural
person residing and domiciled thereon. Any single person of legal

1 age, married couple and their minor child or children, or the minor
2 child or children of a deceased person, whether residing together or
3 separated, or surviving spouse shall be allowed under Section 2801
4 et seq. of this title only one homestead exemption in this state.
5 No person or the family of such person shall be required to be
6 domiciled thereon if such person is in the armed service of the
7 United States in time of war or during a state of national emergency
8 as declared by the Congress or the President of the United States,
9 and such person shall not be required to be domiciled thereon in
10 order to assert or claim the exemption provided in Section 2889 of
11 this title, and such exemption may be claimed by any agent of, or
12 member of the family of, such person. The surviving spouse and/or
13 minor children of a deceased person shall be considered record
14 owners of the homestead where the title of record in the office of
15 the county clerk on January 1 is in the name of the deceased, but in
16 all other cases the deed or other evidence of ownership must be of
17 record in the office of the county clerk on January 1 in order for
18 any person to be qualified as the record owner. However, a natural
19 person actually owning, residing and domiciled in the residence on
20 January 1 shall be deemed to be the record owner of the residence on
21 January 1, within the meaning of this section, if the deed or other
22 evidence of ownership of such person, executed on or before January
23 1, be of record in the office of the county clerk on or before
24 February 1 immediately following. Despite any provision to the

1 contrary in this section, if a parent or parents residing and
2 domiciled in the residence own the residence jointly with one or
3 more of their children, whether residing together or separated, and
4 where the record joint ownership of the property is recorded in the
5 office of the county clerk in accordance with the provisions of this
6 section, the parent or parents residing and domiciled in the
7 residence shall be entitled to the entire homestead exemption. A
8 rural homestead shall not include more than one hundred sixty (160)
9 acres of land and the improvements thereon. An urban homestead
10 shall not include any land except the lot or lots, or the unplatted
11 tract, upon which are located the dwelling, garage, barn and/or
12 other outbuildings necessary or convenient for family use.

13 2. Despite any provision to the contrary in this section, the
14 person actually owning, residing and domiciled in the residence as of
15 the date of a tornado shall be deemed to be the record owner of the
16 residence on such date, within the meaning of this section, if the
17 deed or other evidence of ownership of such person, executed on or
18 before such date, be of record in the office of the county clerk on
19 or before such date. However, the provisions of this paragraph shall
20 only apply to any person who is eligible to claim the income tax
21 credit pursuant to Section 2357.29A of this title with respect to a
22 tornado or to any person whose primary residence was damaged or
23 destroyed in a tornado and who purchased or built a new primary
24 residence at a location within this state other than the location of

1 the damaged or destroyed residence. For the purposes of this
2 section, "tornado" means a tornado which occurred in calendar year
3 2013 or any subsequent tornado for which a Presidential Major
4 Disaster Declaration was issued.

5 B. The term "rural homestead" as used herein shall mean and
6 include any homestead located outside a city or town or outside any
7 platted subdivision or addition.

8 C. The term "urban homestead" as used herein shall mean and
9 include any homestead located within any city or town whether
10 incorporated or unincorporated, or located within a platted
11 subdivision or addition, whether such subdivision or addition be a
12 part of a city or town. In no case shall an urban homestead exceed
13 in area one (1) acre.

14 E. For purposes of the provisions of Section 8E and Section 8F
15 of Article X of the Oklahoma Constitution, if a disabled veteran or
16 the surviving spouse of a disabled veteran occupies improvements
17 which are affixed to the real property and record title to such real
18 property is held by a city or town or an entity formed pursuant to
19 the charter provisions or ordinances of a city or town or formed
20 under other provisions of law for the benefit of such city or town,
21 the improvements shall be considered to be the homestead of such
22 disabled veteran or the surviving spouse of such disabled veteran
23 for all purposes related to the homestead exemption authorized by
24 the provisions of the Ad Valorem Tax Code and the homestead

1 exemption shall not be denied on the basis that title to such
2 affixed improvements is held by a different person or entity than
3 the entity which holds title to the real property consisting of the
4 land to which such improvements are affixed.

5 SECTION 2. This act shall become effective January 1, 2022.

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