

**State of Oklahoma**  
**Application for Unremarried Surviving Spouse of**  
**Veterans Deceased in the Line of Duty**  
**Acquired Homestead Property**



Tax Year:

(To be completed by applicant)

**PART ONE**

<b>Applicant</b>	County: _____	Account Number: _____
	Name: _____	Daytime Telephone: ( ____ ) _____
	Current Property Address: _____	
	Current Mailing Address: _____	
	Email Address: _____	
	<b>PLEASE MARK THE APPROPRIATE BOX...</b>	
<input checked="" type="checkbox"/> <input type="checkbox"/> Did you have a Surviving Spouse Exemption on your previous property? If so, list address: _____ City: _____ County: _____		

(To be completed by applicant)

**PART TWO**

<b>Ownership</b>	<b>PLEASE MARK THE APPROPRIATE BOX</b>		
	<input checked="" type="checkbox"/> <input type="checkbox"/> 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 _____		
	<input checked="" type="checkbox"/> <input type="checkbox"/> Are you currently occupying this property as your homestead?		
	<input checked="" type="checkbox"/> <input type="checkbox"/> 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?		
	<b>NOTE:</b> Your deed or other evidence of ownership must be recorded with the County Clerks Office in the year of the requested exemption.		
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(To be completed by applicant)

**PART THREE**

<b>Qualification</b>	<b>PLEASE MARK THE APPROPRIATE BOX...</b>		
	Date of Birth: _____		
	<input checked="" type="checkbox"/> <input type="checkbox"/> Has the applicant remarried? <input checked="" type="checkbox"/> <input type="checkbox"/> Is the spouse Head of Household? <input checked="" type="checkbox"/> <input type="checkbox"/> Is the applicant an unmarried surviving spouse of a person certified by the Department of Defense to have deceased in the line of duty?		
	<b>NOTE:</b> 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.		
	<b>PART FOUR</b> <b>NOTICE OF TERMINATION ACKNOWLEDGMENT</b>		
	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
	<b>LEGAL DESCRIPTION:</b> _____	
	<input type="checkbox"/> Approved beginning _____ tax year. <input type="checkbox"/> Disapproved. Reason: _____	
_____	County Assessor or Deputy	Date

## 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.