

State of Oklahoma  
Application for Surviving Spouse of Veterans  
Deceased in the Line of Duty  
Property Tax Exemption



Tax Year: \_\_\_\_\_

**PART ONE**

(to be completed by applicant)

**Applicant**

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

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

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

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

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

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?

Were you occupying this property as your place of residence on January 1 of this year?

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

**PART THREE**

PLEASE MARK THE APPROPRIATE BOX...

(to be completed by applicant)

**Qualification**

Date of Birth: \_\_\_\_\_

Have you remarried before the age of 57?

Is the spouse Head of Household?

Is the applicant an unmarried surviving spouse of a person certified by the Department of Defense to have deceased in the line of duty?

**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**

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.

(to be completed by assessor)

**Assessor**



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

**LEGAL DESCRIPTION:**

School District

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

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



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

## Oklahoma Constitution

### Article 10, Section 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.