

Implementation Procedures

Administrative Rules Pending

UNMARRIED SURVIVING SPOUSES OF PERSON WHO DIED IN THE LINE OF MILITARY DUTY

Oklahoma Constitution Article 10 Section 8F Effective November 5, 2014

General Provisions

(a) The procedures and requirements set out in this subchapter shall be used to implement the exemption of the full fair cash value for homestead property of qualified unmarried surviving spouses.

(b) The “unmarried surviving spouses of military personnel who died in the line of duty” refers to the implementation of an amendment added to the Oklahoma Constitution, Article 10 § 8F, by State Question 771, effective for the 2014 calendar year after passage. The amendment directs county assessors to exempt the total amount of the fair cash value of the homestead property. The applicant’s real property must be a valid homestead property with evidence of a homestead exemption or eligible for homestead exemption. Only one homestead and by extension only one exemption, is permitted in any one year. The exemption applies only to owner-occupied homestead property and may not be applied to non-homestead property.

[See: 68 O.S. §§ 2888, 2889, 2890, 2893]

Relationship to other exemptions and programs

Although the general law applies to applicants, since the actual fair cash value is exempt from ad valorem tax for qualified applicants, applications for other homestead specific property tax exemptions may be unnecessary.

Qualified Owner

Applicants must be the unmarried surviving spouses of military personnel who have died in the line of duty and who have been certified as such by the United States Department of Veterans Affairs or the Oklahoma Department of Veterans Affairs or their successor. Each applicant must provide the county assessor in the county where the homestead property is located, an original or certified copy of the Department of Defense **Form DD-1300** which shall certify the applicant is the surviving spouse of such military personnel not withstanding proper applicant identification.

Application

In order to be eligible for the exemption the individual must apply in the initial year the exemption is requested at the county assessor's office by completing [Form 998-C](#), **Application for Unmarried Surviving Spouse of Veterans Deceased in the Line of Duty Property Tax Exemption**.

The application should be made between January 1 and March 15 in the same manner as for the homestead exemption. However, if a county assessor becomes aware of an otherwise qualified applicant at anytime during the current tax year or the exemption is transferred to another homestead eligible property pursuant to Oklahoma Constitution, Article 10 § 8E as amended. The county assessor shall, upon compliance with all identification and qualification criteria, make the appropriate adjustment. Providing all homestead and other requirements are met, if an otherwise qualified applicant is in receipt of the Department of Defense

Form DD-1300

certifying they are the surviving spouse of military personnel who died in the line of duty, on or before the date of the application, the homestead property is exempt for the entire year. If an otherwise qualified applicant is discovered after the tax roll has been certified, a tax roll correction shall be made pursuant to 68 O.S. § 2871 (C)(2). Any application denied by the county assessor shall be subject to the same protest procedures as provided for homestead exemption. If the qualified unmarried surviving spouse remarries the former spouse shall immediately notify the county assessor of the change in status. Failure to notify the county assessor may result in the loss of future homestead exemption pursuant to 68 O.S. § § 2892 (K) and 2900. The application must be filed in the year requested, filing for previous years is prohibited pursuant Oklahoma Constitution Article 10 § 22A.

Duties of the assessor

The county assessor has the authority to review any information provided by the applicant, ask any necessary questions, request identification documentation in addition to the required **Form DD-1300**

including, but not limited to: Military I.D., Veteran's Administration benefits card, current Oklahoma Driver's License, marriage license or any other information that the assessor may feel is relevant. The county assessor shall deny any application that is inaccurate, incomplete, inadequately documented, or otherwise invalid pursuant to this subchapter. In the case of transference of the exemption pursuant to Oklahoma Constitution Article 10 § 8E, the exemption in place prior to the transfer will be removed for the remainder of the calendar year. The property will be taxable for the remaining months of the current calendar year. Any adjustment after the adjournment of the County Board of Equalization must be approved by the Board of Tax Roll Corrections.

Right of appeal

The taxpayer may appeal any denial of the exemption application by the county assessor to the County Board of Equalization or Board of Tax Roll Corrections in the same manner as provided. [See: 68 O.S. §§ 2871 and 2895]

Duration; conditions which terminate the exemption

The exemption is valid provided the qualifying unmarried surviving spouse owns and occupies the property and remains eligible for homestead exemption. If title to the property is transferred or the qualifications are no longer met, the exemption shall be terminated and the property shall be subject to valuation pursuant to Oklahoma Constitution, Article 10, §8. Notice of exemption termination, OTC Form 922, must be sent immediately to the record owner of the property.