



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

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

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

1 tornado or to any person whose primary residence was damaged or  
2 destroyed in a tornado and who purchased or built a new primary  
3 residence at a location within this state other than the location of  
4 the damaged or destroyed residence. For the purposes of this  
5 section, "tornado" means a tornado which occurred in calendar year  
6 2013 or any subsequent tornado for which a Presidential Major  
7 Disaster Declaration was issued.

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

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

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

1 disabled veteran or the surviving spouse of such disabled veteran  
2 for all purposes related to the homestead exemption authorized by  
3 the provisions of the Ad Valorem Tax Code and the homestead  
4 exemption shall not be denied on the basis that title to such  
5 affixed improvements is held by a different person or entity than  
6 the entity which holds title to the real property consisting of the  
7 land to which such improvements are affixed.

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

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10 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
11 02/25/2021 - DO PASS, As Coauthored.

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