OTC 998
Tax Year 2027
Revised 11-2026

State of Oklahoma

Application for 100% Disabled Veterans Real Property Tax Exemption

PART ONE: APPLICANT

County: _____ Account Number: _____

Name: _____ Daytime Telephone: _____

Email Address: _____

Property Address: _____

Mailing Address: _____

LEGAL DESCRIPTION:	School District

PLEASE MARK THE APPROPRIATE BOX

Y N Are you a legal resident of Oklahoma?

Y N Do you currently, or did you in the previous year, have homestead exemption in this state?

If so, list address: _____ City: _____ County: _____

PART TWO: OWNERSHIP

Y N Did you own this property on or before January 1 of this year, or is the land held by a city, town or entity formed by a city or town?

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

Y N If not held by a city, town or entity, 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: The 100% disabled veterans cannot be approved if you do not own and occupy the homestead property as your place of residence on January 1 each year the exemption is applied, including the year of application. Your deed or other evidence of ownership must be recorded with the County Clerks Office no later than February 1 of the beginning year of the exemption.

PART THREE: QUALIFICATION

Y N Is the applicant Head of Household?

Y N Has the applicant been honorably discharged from the United States Armed Services?

Y N Is the applicant certified by the U.S.D.V.A. to have 100% permanent disability sustained through military action or accident?

Y N Is the applicant receiving benefit compensation at the 100% rate?

Y N Is the applicant the surviving spouse of such 100% compensated veteran?

Note: The applicant **must** provide to the county assessor a current U.S.D.V.A. benefits award letter or such document that the U.S.D.V.A. issues for qualification specific to this exemption that certifies the 100% service related disability, or the applicant is in receipt of compensation at the 100% rate. The county assessor is authorized to request and verify any information from the applicant or the U.S.D.V.A. they may feel is relevant.

PART FOUR: SIGNATURE

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 moves primary residence or does not meet the qualifications as set forth by the above cited requirements.

Applicant's Signature: _____ Date: _____

PART FIVE: VERIFICATION BY COUNTY ASSESSOR

☐ **Approved beginning _____ tax year.**

☐ **Disapproved. Reason:** _____

County Assessor or Deputy: _____ Date: _____

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Oklahoma Constitution

Article 10, Sec. 8E

Sec. 8E. Homestead exemption for certain veterans based on disability.

A. Despite any provision to the contrary, beginning January 1, 2006, each head of household who has been honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma National Guard and who has been certified by the United States Department of Veterans Affairs or its successor to have a one hundred percent (100%) permanent disability sustained through military action or accident or resulting from disease contracted while in such military service or the surviving spouse of such head of household shall be entitled to claim an exemption for the full amount of the fair cash value of the homestead.

B. In order to be eligible for the exemption authorized by this section, the individual 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.

Added by State Question No. 715, Legislative Referendum No. 338, adopted at election held on November 2, 2004.

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.