

STATE OF OKLAHOMA

1st Session of the 45th Legislature (1995)

HOUSE BILL NO. 1311

By: Roberts

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2888, which relates to homestead; updating statutory reference; modifying definition of homestead; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 1991, Section 2888, is amended to read as follows:

Section 2888. A. The term homestead, as used in the provisions of the Ad Valorem Tax Code governing homestead exemptions, shall mean and include the actual residence of a natural person who is a citizen of the State of Oklahoma, provided the record actual ownership of such residence be vested in such natural person residing and domiciled thereon. Any single person of legal age, married couple and their minor child or children, or the minor child or children of a deceased person, whether residing together or separated, or surviving spouse shall be allowed under this Code only one homestead exemption in the State of Oklahoma. No person or the family of such person shall be required to be domiciled thereon if such person is in the armed service of the United States in time of war or during a state of national emergency as declared by the

Congress or the President of the United States, and such person shall not be required to be domiciled thereon in order to assert or claim the exemption provided in Section ~~89~~ 2889 of this ~~act~~ title, and such exemption may be claimed by any agent of, or member of the family of, such person. The surviving spouse and/or minor children of a deceased person shall be considered record owners of the homestead where the title of record in the office of the county clerk on January 1 is in the name of the deceased; but in all other cases the deed or other evidence of ownership must be of record in the office of the county clerk on January 1 in order for any person to be qualified as the record owner; however, a natural person actually owning, residing and domiciled in the residence on January 1 shall be deemed to be the record owner thereof on January 1, within the meaning of this section, if his deed or other evidence of ownership, executed on or before said January 1, be of record in the office of the county clerk on or before February 1 immediately following. A rural homestead shall not include more than one hundred sixty (160) acres of land and the improvements thereon; and an urban homestead shall not include any land except the lot or lots, or the unplatted tract, upon which are located the dwelling, garage, barn and/or other outbuildings necessary or convenient for family use.

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

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

D. The term homestead as used herein shall also mean and include only the actual physical structure in which a natural person and record owner resides if the record actual ownership of the property on which the structure is located is not vested in or owned by the owner of the structure.

SECTION 2. This act shall become effective November 1, 1995.

45-1-5379

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