

ENROLLED HOUSE  
BILL NO. 1909

By: Mass, Glover, Bonny,  
Satterfield, Wells,  
Staggs and Toure of the  
House

and

Stipe of the Senate

An Act relating to revenue and taxation; amending  
68 O.S. 1991, Section 2888, which relates to  
homesteads; providing for certain parents to claim  
full homestead exemption under certain  
circumstances; 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~~ this state. 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~~ 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~~. However, a natural person actually owning, residing  
and domiciled in the residence on January 1 shall be deemed to be  
the record owner ~~thereof~~ of the residence on January 1, within the  
meaning of this section, if ~~his~~ the deed or other evidence of  
ownership of such person, executed on or before ~~said~~ January 1, be  
of record in the office of the county clerk on or before February 1  
immediately following. Despite any provision to the contrary in  
this section, if a parent or parents residing and domiciled in the  
residence own the residence jointly with one or more of their  
children, whether residing together or separated, and where the

record joint ownership of the property is recorded in the office of the county clerk in accordance with the provisions of this section, the parent or parents residing and domiciled in the residence shall be entitled to the entire homestead exemption. A rural homestead shall not include more than one hundred sixty (160) acres of land and the improvements thereon; ~~and an.~~ 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.

SECTION 2. This act shall become effective November 1, 1997.

Passed the House of Representatives the 16th day of April, 1997.

Speaker of the House of  
Representatives

Passed the Senate the 25th day of March, 1997.

President of the Senate