

ENROLLED HOUSE  
BILL NO. 1709

SECTION 1. AMENDATORY Pursuant to the authority vested in the Legislature by Section 3 of Article XII of the Oklahoma Constitution, Section 1 of Article XII of the Oklahoma Constitution, as amended by Section 1 of Enrolled House Bill No. 1898 of the 1st Session of the 46th Oklahoma Legislature, is amended to read as follows:

Section 1. A. The homestead of any person in this State, not within any city or town, shall consist of not more than one hundred sixty acres of land, which may be in one or more parcels, to be selected by the owner.

B. Effective November 1, 1997, the homestead of any person in this state, not within any city or town, annexed by a city or town on or after November 1, 1997, owned and occupied and used for both residential and commercial agricultural purposes shall consist of not more than one hundred sixty acres of land, which may be in one or more parcels, to be selected by the owner.

C. The homestead of any person within any city or town, owned and occupied as a residence only, or used for both residential and business purposes, shall consist of not exceeding one acre of land, to be selected by the owner. For purposes of this subsection, at least seventy-five percent (75%) of the total square foot area of the improvements for which a homestead exemption is claimed must be used as the principal residence in order to qualify for the exemption. If more than twenty-five percent (25%) of the total square foot area of the improvements for which a homestead exemption is claimed is used for business purposes, the homestead exemption amount shall not exceed Five Thousand Dollars (\$5,000.00).

D. Nothing in the laws of the United States, or any treaties with the Indian Tribes in the State, shall deprive any Indian or other allottee of the benefit of the homestead and exemption laws of the State.

E. Any temporary renting of the homestead shall not change the character of the same when no other homestead has been acquired.

SECTION 2. AMENDATORY 31 O.S. 1991, Section 2, as amended by Section 2 of Enrolled House Bill No. 1898 of the 1st Session of the 46th Oklahoma Legislature, is amended to read as follows:

Section 2. A. The homestead of any person in this state, not within any city or town, shall consist of not more than one hundred sixty (160) acres of land, which may be in one or more parcels, to be selected by the owner.

B. Effective November 1, 1997, the homestead of any person in this state, not within any city or town, annexed by a city or town on or after November 1, 1997, owned and occupied and used for both residential and commercial agricultural purposes shall consist of not more than one hundred sixty (160) acres of land, which may be in one or more parcels, to be selected by the owner.

C. The homestead of any person within any city or town, owned and occupied as a residence only, or used for both residential and business purposes, shall consist of not exceeding one (1) acre of land, to be selected by the owner. For purposes of this subsection, at least seventy-five percent (75%) of the total square foot area of the improvements for which a homestead exemption is claimed must be used as the principal residence in order to qualify for the exemption. If more than twenty-five percent (25%) of the total square foot area of the improvements for which a homestead exemption

is claimed is used for business purposes, the homestead exemption amount shall not exceed Five Thousand Dollars (\$5,000.00).

D. Nothing in the laws of the United States, or any treaties with the Indian tribes in the state, shall deprive any Indian or other allottee of the benefit of the homestead and exemption laws of the state.

E. Any temporary renting of the homestead shall not change the character of the same, when no other homestead has been acquired.

SECTION 3. AMENDATORY 68 O.S. 1991, Section 2892, is amended to read as follows:

Section 2892. A. Each taxpayer who applies for homestead exemption shall file an application on or before the fifteenth day of March in any year following the year of:

1. The purchase of real estate; or
2. The change of use or status of real property, so as to entitle it to homestead exemption.

B. Any taxpayer who has been granted a homestead exemption and who continues to occupy such homestead property as a homestead, shall not be required to reapply for such homestead exemption.

C. Once granted, the homestead exemption shall remain in full force and effect for each succeeding year, so long as:

1. The record of actual property ownership is vested in the taxpayer;
2. The instrument of ownership is on record in the county clerk's office;
3. The owner-taxpayer is in all other respects entitled by law to the homestead exemption; and

4. The taxpayer has no delinquent accounts appearing on the personal property tax lien docket in the county treasurer's office. On October 1st of each year, the county treasurer will provide a copy of the personal property tax lien docket to the county assessor. Based upon the personal property tax lien docket, the county assessor shall act to cancel the homestead exemption of all property owners having delinquent personal property taxes. Such cancellation of the homestead exemption will become effective January 1 of the following year and will remain in effect for at least one (1) calendar year; however, such cancellation will not become effective January 1 of the following year if the taxpayer pays such delinquent personal property taxes prior to January 1. Cancellation of the homestead exemption will require the county assessor to notify each taxpayer no later than January 1 of the next calendar year whose homestead is canceled and will require the taxpayer to refile an application for homestead exemption by those dates so indicated in this section and the payment of all delinquent personal property taxes before the homestead can be reinstated.

D. Any purchaser or new owner of real property must file an application for homestead exemption as herein provided.

E. The application for homestead exemption shall be filed with the county assessor of the county in which the homestead is located. A taxpayer applying for homestead exemption shall not be required to appear before the county assessor in person to submit such application.

F. The property owner shall sign and swear to the truthfulness and correctness of the application's contents. If the property owner is a minor or incompetent, the legal guardian shall sign and swear to the contents of the application.

G. The county assessor and duly appointed deputies are authorized and empowered to administer the required oaths.

H. The taxpayer shall notify the county assessor the year following any change in the use of property with homestead exemption

thereon. The notice of change in homestead exemption status of property shall be in writing and filed with the county assessor on or before the fifteenth day of March of the next following year after which such change occurs. The filing of a deed or other instrument evidencing a change of ownership shall constitute sufficient notice to the county assessor.

I. 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.

J. Any property owner who fails to give notice of change to the county assessor and permits the allowance of homestead exemption for any succeeding year where such homestead exemption is unlawful and improper shall owe the county treasurer:

1. An amount equal to twice the amount of the taxes lawfully due but not paid by reason of such unlawful and improper allowance of homestead exemption; and

2. The interest and penalty on such total sum as provided by statutes on delinquent ad valorem taxes. There shall be a lien on the property while such taxes are unpaid, but not for a period longer than that provided by statute for other ad valorem tax liens.

K. Any person who has intentionally or knowingly permitted the unlawful and improper allowance of homestead exemption shall forfeit the right to a homestead exemption on any property in this state for the two (2) succeeding years.

SECTION 4. This act shall become effective November 1, 1997.