

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 3751

By: Sterling

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 2888, which relates to the homestead definition for purposes of ad valorem taxation; modifying homestead definition to include mobile homes and site-built homes on rented or leased land; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2888, is amended to read as follows:

Section 2888. A. 1. 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 this state, 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 Section 2801

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

1 where the record joint ownership of the property is recorded in the
2 office of the county clerk in accordance with the provisions of this
3 section, the parent or parents residing and domiciled in the
4 residence shall be entitled to the entire homestead exemption. A
5 rural homestead shall not include more than one hundred sixty (160)
6 acres of land and the improvements thereon. An urban homestead
7 shall not include any land except the lot or lots, or the unplatted
8 tract, upon which are located the dwelling, garage, barn and/or
9 other outbuildings necessary or convenient for family use.

10 2. Despite any provision to the contrary in this section, the
11 person actually owning, residing and domiciled in the residence as
12 of the date of a tornado shall be deemed to be the record owner of
13 the residence on such date, within the meaning of this section, if
14 the deed or other evidence of ownership of such person, executed on
15 or before such date, be of record in the office of the county clerk
16 on or before such date. However, the provisions of this paragraph
17 shall only apply to any person who is eligible to claim the income
18 tax credit pursuant to Section 2357.29A of this title with respect
19 to a tornado or to any person whose primary residence was damaged or
20 destroyed in a tornado and who purchased or built a new primary
21 residence at a location within this state other than the location of
22 the damaged or destroyed residence. For the purposes of this
23 section, "tornado" means a tornado which occurred in calendar year
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1 2013 or any subsequent tornado for which a Presidential Major
2 Disaster Declaration was issued.

3 3. For purposes of this section and Section 2889 of this title,
4 "homestead" shall also mean and include mobile homes and site-built
5 homes which constitute the actual residence of a natural person who
6 is a citizen of this state, whether such mobile home or site-built
7 home is located on land owned by such person or on land which is
8 rented or leased by such person, provided the record actual
9 ownership of such mobile home or site-built home be vested in such
10 natural person residing on domiciled therein.

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

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

20 D. For purposes of the provisions of Section 8E and Section 8F
21 of Article X of the Oklahoma Constitution, if a disabled veteran,
22 the surviving spouse of a disabled veteran or the surviving spouse
23 of a person who died while in the line of duty occupies improvements
24 which are affixed to the real property and record title to such real

1 property is held by a city or town or an entity formed pursuant to
2 the charter provisions or ordinances of a city or town or formed
3 under other provisions of law for the benefit of such city or town,
4 the improvements shall be considered to be the homestead of such
5 disabled veteran or the surviving spouse of such disabled veteran
6 for all purposes related to the homestead exemption authorized by
7 the provisions of the Ad Valorem Tax Code and the homestead
8 exemption shall not be denied on the basis that title to such
9 affixed improvements is held by a disabled veteran or surviving
10 spouse or an entity formed by them than the city or town which holds
11 title to the real property consisting of the land to which such
12 improvements are affixed.

13 SECTION 2. This act shall become effective January 1, 2027.

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