

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 SENATE BILL 1999

By: Jett

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5  
6 AS INTRODUCED

7 An Act relating to ad valorem tax; amending 68 O.S.  
8 2021, Section 2812, which relates to the listing and  
9 assessment of manufactured homes; authorizing certain  
10 owners of manufactured home to apply for homestead;  
11 amending 68 O.S. 2021, Section 2888, which relates to  
12 homestead exemption; authorizing certain owners of  
13 fixed structure and improvements to apply for  
14 homestead; updating statutory language; and providing  
15 an effective date.

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

17 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2812, is  
18 amended to read as follows:

19 Section 2812. A. Subject to the provisions of subsection B of  
20 Section 2813 of this title, a manufactured home which is located on  
21 land owned by the owner of the manufactured home shall be listed and  
22 assessed in the county in which it is located for ad valorem  
23 taxation as real property pursuant to the provisions of the Ad  
24 Valorem Tax Code. The person owning and residing in such  
25 manufactured home may apply for homestead exemption. The county  
26 assessor shall approve the application of such person if all  
27 requirements of law for such exemption have been met.

1 B. A manufactured home which is located on land not owned by  
2 the owner of the manufactured home shall be listed and assessed in  
3 the county in which it is located for ad valorem taxation as  
4 personal property pursuant to the provisions of the Ad Valorem Tax  
5 Code. Provided, if the manufactured home is located on land not  
6 owned by the owner of the manufactured home, and it is the actual  
7 residence of the owner of the manufactured home and otherwise meets  
8 the requirements for a homestead as provided in Section 2888 of this  
9 title, the person owning and residing in such manufactured home may  
10 apply for homestead exemption.

11 C. Each year that a manufactured home is subject to ad valorem  
12 taxes as provided by law, the county assessor and the county  
13 treasurer shall transmit the information relating to ad valorem tax  
14 payment to the Oklahoma Tax Commission, which shall identify the  
15 manufactured home and record the payment in the computer data system  
16 provided for by Section 1113 of Title 47 of the Oklahoma Statutes.  
17 The county assessor and treasurer of each county shall provide such  
18 information as may be required in order to implement the provisions  
19 of this section.

20 SECTION 2. AMENDATORY 68 O.S. 2021, Section 2888, is  
21 amended to read as follows:

22 Section 2888. A. 1. The term "homestead", as used in the  
23 provisions of the Ad Valorem Tax Code governing homestead  
24 exemptions, shall mean and include the actual residence of a natural

1 person who is a citizen of this state, provided the record actual  
2 ownership of such residence be vested in such natural person  
3 residing and domiciled thereon. Any single person of legal age,  
4 married couple and their minor child or children or the minor child  
5 or children of a deceased person, whether residing together or  
6 separated, or surviving spouse shall be allowed under Section 2801  
7 et seq. of this title only one homestead exemption in this state.  
8 No person or the family of such person shall be required to be  
9 domiciled thereon if such person is in the armed service of the  
10 United States in time of war or during a state of national emergency  
11 as declared by the Congress or the President of the United States,  
12 and such person shall not be required to be domiciled thereon in  
13 order to assert or claim the exemption provided in Section 2889 of  
14 this title, and such exemption may be claimed by any agent of, or  
15 member of the family of, such person. The surviving spouse ~~and/or~~  
16 or minor children of a deceased person shall be considered record  
17 owners of the homestead where the title of record in the office of  
18 the county clerk on January 1 is in the name of the deceased, but in  
19 all other cases the deed or other evidence of ownership must be of  
20 record in the office of the county clerk on January 1 in order for  
21 any person to be qualified as the record owner. However, a natural  
22 person actually owning, residing, and domiciled in the residence on  
23 January 1 shall be deemed to be the record owner of the residence on  
24 January 1, within the meaning of this section, if the deed or other

1 evidence of ownership of such person, executed on or before January  
2 1, be of record in the office of the county clerk on or before  
3 February 1 immediately following. Despite any provision to the  
4 contrary in this section, if a parent or parents residing and  
5 domiciled in the residence own the residence jointly with one or  
6 more of their children, whether residing together or separated, and  
7 where the record joint ownership of the property is recorded in the  
8 office of the county clerk in accordance with the provisions of this  
9 section, the parent or parents residing and domiciled in the  
10 residence shall be entitled to the entire homestead exemption. A  
11 rural homestead shall not include more than one hundred sixty (160)  
12 acres of land and the improvements thereon. An urban homestead  
13 shall not include any land except the lot or lots, or the unplatted  
14 tract, upon which are located the dwelling, garage, barn, ~~and/or~~ or  
15 other outbuildings necessary or convenient for family use. A  
16 homestead shall include a manufactured home located on land owned by  
17 another if the owner of the manufactured home is the actual  
18 resident, as provided in Section 2812 of this title. Further, a  
19 homestead shall include a fixed structure and improvements that are  
20 affixed to the real property not owned by another if the owner of  
21 the structure and improvements is the actual resident. If a  
22 structure and improvements otherwise meet the requirements of the  
23 homestead, as required in this section, the owner of the structure  
24 and improvements may apply for a homestead exemption.

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

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

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

3 D. For purposes of the provisions of Section 8E and Section 8F  
4 of Article X of the Oklahoma Constitution, if a disabled veteran,  
5 the surviving spouse of a disabled veteran or the surviving spouse  
6 of a person who died while in the line of duty occupies improvements  
7 which are affixed to the real property and record title to such real  
8 property is held by a city or town or an entity formed pursuant to  
9 the charter provisions or ordinances of a city or town or formed  
10 under other provisions of law for the benefit of such city or town,  
11 the improvements shall be considered to be the homestead of such  
12 disabled veteran or the surviving spouse of such disabled veteran  
13 for all purposes related to the homestead exemption authorized by  
14 the provisions of the Ad Valorem Tax Code and the homestead  
15 exemption shall not be denied on the basis that title to such  
16 affixed improvements is held by a disabled veteran or surviving  
17 spouse or an entity formed by them than the city or town which holds  
18 title to the real property consisting of the land to which such  
19 improvements are affixed.

20 SECTION 3. This act shall become effective November 1, 2026.  
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