

1 STATE OF OKLAHOMA

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

3 SENATE BILL 2146

By: Paxton

6 AS INTRODUCED

7 An Act relating to ad valorem taxation; amending 68
8 O.S. 2021, Section 2888, which relates to homestead
9 exemption; modifying definitions; providing exception
to limitation on the acreage of certain homestead;
updating statutory language; and providing an
effective date.

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

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

15 Section 2888. A. 1. The term "homestead", as used in the
16 provisions of the Ad Valorem Tax Code governing homestead
17 exemptions, shall mean and include the actual residence of a natural
18 person who is a citizen of this state, provided the record actual
19 ownership of such residence be vested in such natural person
20 residing and domiciled thereon. Any single person of legal age,
21 married couple and their minor child or children or the minor child
22 or children of a deceased person, whether residing together or
23 separated, or surviving spouse shall be allowed under Section 2801
24 et seq. of this title only one homestead exemption in this state.

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

1 office of the county clerk in accordance with the provisions of this
2 section, the parent or parents residing and domiciled in the
3 residence shall be entitled to the entire homestead exemption. A
4 rural homestead shall not include more than one hundred sixty (160)
5 acres of land and the improvements thereon, except for homesteads
6 that include any land classified as agricultural land or land
7 classified with a use category, as defined in Section 2802 of this
8 title, that is agricultural use. An urban homestead shall not
9 include any land except the lot or lots, or the unplatte tract,
10 upon which are located the dwelling, garage, barn ~~and/or and~~ other
11 outbuildings necessary or convenient for family use.

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

1 section, "tornado" means a tornado which occurred in calendar year
2 2013 or any subsequent tornado for which a Presidential Major
3 Disaster Declaration was issued.

4 B. The term "rural homestead" as used herein shall mean and
5 include any homestead that includes any land classified as
6 agricultural land or land classified with a use category, as defined
7 in Section 2802 of this title, that is agricultural use, or any
8 homestead located outside a city or town or outside any platted
9 subdivision or addition. A homestead that includes any land
10 classified as agricultural land or land classified with a use
11 category, as defined in Section 2802 of this title, that is
12 agricultural use, shall also include any residential and
13 nonresidential improvements affixed or located thereon.

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, except homesteads that include any
17 land classified as agricultural land or land classified with a use
18 category, as defined in Section 2802 of this title, that is
19 agricultural use, or located within a platted subdivision or
20 addition, whether such subdivision or addition be a part of a city
21 or town. In no case shall an urban homestead exceed in area one (1)
22 acre.

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

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