

OTC 998 Revised 11-2025	State of Oklahoma Application for 100% Disabled Veterans Real Property Tax Exemption	Tax Year 2026
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(To be completed by applicant)

Applicant

PART ONE		
Applicant	County: _____	Account Number: _____
	Name: _____	Daytime Telephone: (____) _____
	Email Address: _____	
	Property Address: _____	
	Mailing Address: _____	
	LEGAL DESCRIPTION:	
		School District
PLEASE MARK THE APPROPRIATE BOX		
<input type="checkbox"/> <input checked="" type="checkbox"/> Are you a legal resident of Oklahoma? <input type="checkbox"/> <input checked="" type="checkbox"/> Do you currently, or did you in the previous year, have homestead exemption in this state?		
If so, list address _____, _____ City _____ County _____		

(To be completed by applicant)

Ownership

PART TWO		
Ownership	PLEASE MARK THE APPROPRIATE BOX	
	<input type="checkbox"/> <input checked="" type="checkbox"/> Did you own this property on or before January 1 of this year, or is the land held by a city, town or entity formed by a city or town?	
	<input type="checkbox"/> <input checked="" type="checkbox"/> Were you occupying this property as your place of residence on January 1 of this year?	
	<input type="checkbox"/> <input checked="" type="checkbox"/> If not held by a city, town or entity, will your deed or other evidence of ownership be of record with the County Clerk's Office on or before February 1 of this year?	
NOTE: The 100% disabled veterans cannot be approved if you do not own and occupy the homestead property as your place of residence on January 1 each year the exemption is applied, including the year of application. Your deed or other evidence of ownership must be recorded with the County Clerks Office no later than February 1 of the beginning year of the exemption.		

Qualification

PART THREE		
Qualification	PLEASE MARK THE APPROPRIATE BOX	
	<input type="checkbox"/> <input checked="" type="checkbox"/> Is the applicant Head of Household?	
	<input type="checkbox"/> <input checked="" type="checkbox"/> Has the applicant been honorably discharged from the United States Armed Services?	
	<input type="checkbox"/> <input checked="" type="checkbox"/> Is the applicant certified by the U.S.D.V.A. to have 100% permanent disability sustained through military action or accident?	
	<input type="checkbox"/> <input checked="" type="checkbox"/> Is the applicant receiving benefit compensation at the 100% rate?	
	<input type="checkbox"/> <input checked="" type="checkbox"/> Is the applicant the surviving spouse of such 100% compensated veteran?	
NOTE: The applicant must provide to the county assessor a current U.S.D.V.A. benefits award letter or such document that the U.S.D.V.A. issues for qualification specific to this exemption that certifies the 100% service related disability, or the applicant is in receipt of compensation at the 100% rate. The county assessor is authorized to request and verify any information from the applicant or the U.S.D.V.A. they may feel is relevant.		

Assessor

PART FOUR							
<p>The applicant attests to the validity of the claim for exemption and shall notify the county assessor at such time when the applicant or surviving spouse does not meet the qualifications as set forth by the above cited requirements.</p>							
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; text-align: center; padding-bottom: 10px;">  Applicant's Signature </td> <td style="width: 20%; text-align: center; padding-bottom: 10px;"> Date </td> </tr> <tr> <td colspan="2" style="text-align: center; padding-bottom: 10px;">  County Assessor or Deputy </td> </tr> <tr> <td colspan="2" style="text-align: center; padding-bottom: 10px;"> Date </td> </tr> </table>		 Applicant's Signature	Date	 County Assessor or Deputy		Date	
 Applicant's Signature	Date						
 County Assessor or Deputy							
Date							
<input type="checkbox"/> Approved beginning _____ tax year.							
<input type="checkbox"/> Disapproved. Reason: _____ _____							

Application for 100% Disabled Veterans Real Property Tax Exemption

Oklahoma Constitution

Article 10, Sec. 8E

Sec. 8E. Homestead exemption for certain veterans based on disability.

- A. Despite any provision to the contrary, beginning January 1, 2006, each head of household who has been honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma National Guard and who has been certified by the United States Department of Veterans Affairs or its successor to have a one hundred percent (100%) permanent disability sustained through military action or accident or resulting from disease contracted while in such military service or the surviving spouse of such head of household shall be entitled to claim an exemption for the full amount of the fair cash value of the homestead.
- B. In order to be eligible for the exemption authorized by this section, the individual shall be required to prove residency within the State of Oklahoma and must have previously qualified for the homestead exemption authorized by law or be eligible for the homestead exemption pursuant to law.

Added by State Question No. 715, Legislative Referendum No. 338, adopted at election held on November 2, 2004.

Added by HB NO. 1062

68 OS Sec. 2888 2.D.

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