



Leonard Sullivan

OKLAHOMA COUNTY ASSESSOR

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(405) 713-1200 FAX (405) 713-1853

Dear Oklahoma County Military Veteran:

Thank you for your service to the United States of America and to the State of Oklahoma and congratulations because total property tax relief is now a reality for qualified military veterans.

Oklahoma voters overwhelmingly approved State Question 715 which allows 100% disabled veterans honorably discharged from the United States Armed Services a total exemption on their homestead property taxes.

As a veteran myself of both active duty Army and Oklahoma National Guard, I will do everything in my authority to ensure my brothers and sisters in arms who qualify for this property tax saving plan get this benefit they deserve for their service and sacrifice for our nation.

Anyone with Internet access can obtain the form from the Oklahoma County Assessor's website (www.oklahomacounty.org/assessor) and send the form with the original embossed eligibility letter to our office and we can get them signed up for the tax break. The original letter will be returned to you.

The Oklahoma Department of Veterans Affairs (ODVA) has sent a letter to every veteran who qualifies for this property tax break. Providing this letter to the assessor's office with the application is required and will help streamline the process.

If a 100% disabled veteran needs a copy of the letter, they can contact the U.S. Department of Veterans Affairs toll free number of (800) 827-1000. If you need to contact the ODVA in Muskogee call toll free at (888) 655-2838.

If you wish to discuss how this benefit works please contact any member of my staff at 713-1236. It is very important every qualified veteran understands they can only benefit from this exemption on the home they *OWN* and *OCCUPY* on January 1st of any given year. If the qualified veteran moves to another home the exemption is lost until those qualifications of *OWNING* and *OCCUPING* the property are met. That means there could be a property tax burden on the purchase of a new home by a qualified veteran, unless other arrangements are made between the qualified veteran and the previous owner.

In order to ensure all veterans and their surviving spouses get the property tax breaks they deserve, the assessor's staff is ready and willing to do anything possible to complete the applications for our veterans. If you are a member of a community or civic group which would like someone to explain the program to help our veterans get this property tax break, it would be my pleasure to schedule a short presentation.

Sincerely,

Leonard Sullivan
Oklahoma County Assessor

MISSION STATEMENT

We dedicate ourselves to provide the citizens of Oklahoma County fair, equitable assessments. We will not compromise our integrity for personal gain or accommodation, but will faithfully apply policies and practices with honesty, reliability and respect. We are committed to a quality of service beyond the norm and to diligently safeguard the public trust.

OKLAHOMA
APPLICATION FOR 100% DISABLED VETERANS
REAL PROPERTY TAX EXEMPTION

TAX YEAR

PART ONE

(TO BE COMPLETED BY APPLICANT)

APPLICANT

County: _____ Account Number: _____

Name: _____ Daytime Telephone: (____) _____

Property Address: _____

Mailing Address: _____

PLEASE MARK THE APPROPRIATE BOX...

Are you a legal resident of Oklahoma?

Do you currently, or did you in the previous year, have homestead exemption in this State?

If so, list address _____, _____ City _____ County

OR

Legal Description: Lot(s) _____ Blk _____ Addition _____

Unplatted Legal: Part of _____ 1/4 Section _____

Township _____ Range _____

PART TWO

(TO BE COMPLETED BY APPLICANT)

OWNERSHIP

PLEASE MARK THE APPROPRIATE BOX...

Did you own this property on or before January 1 of this year?

Were you occupying this property as your place of residence on January 1 of this year?

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.

PART THREE

(TO BE COMPLETED BY APPLICANT)

QUALIFICATION

PLEASE MARK THE APPROPRIATE BOX...

Is the applicant Head of Household?

Has the applicant been honorably discharged from the United States Armed Services?

Is the applicant certified by the U.S.D.V.A. to have 100% permanent disability sustained through military action or accident?

Is the applicant receiving benefit compensation at the 100% rate?

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.

PART FOUR

ASSESSOR

Application for the 100% Disabled Veterans Exemption is made in keeping with Oklahoma Constitution Article 10 Section 8D and 8E and Oklahoma Tax Commission Rule 710:10-14. 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.

→ _____ Date

_____ Date

Approved beginning _____ tax year.

Disapproved. Reason _____

OKLAHOMA CONSTITUTION

Article 10, Section 8E

§ 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.