

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 SENATE BILL 823

By: Jett

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7 AS INTRODUCED

8 An Act relating to ad valorem tax; amending 68 O.S.
9 2021, Section 2812, which relates to the listing and
10 assessment of manufactured homes; authorizing certain
11 owners of manufactured home to apply for homestead;
12 amending 68 O.S. 2021, Sections 2888 and 2889, which
13 relate to homestead exemption; increasing homestead
14 exemption; and providing an effective date.

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

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

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

1 assessor shall approve the application of such person if all
2 requirements of law for such exemption have been met.

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

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

22 SECTION 2. AMENDATORY 68 O.S. 2021, Section 2888, is
23 amended to read as follows:
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1 Section 2888. A. 1. The term "homestead", as used in the
2 provisions of the Ad Valorem Tax Code governing homestead
3 exemptions, shall mean and include the actual residence of a natural
4 person who is a citizen of this state, provided the record actual
5 ownership of such residence be vested in such natural person
6 residing and domiciled thereon. Any single person of legal age,
7 married couple and their minor child or children or the minor child
8 or children of a deceased person, whether residing together or
9 separated, or surviving spouse shall be allowed under Section 2801
10 et seq. of this title only one homestead exemption in this state.
11 No person or the family of such person shall be required to be
12 domiciled thereon if such person is in the armed service of the
13 United States in time of war or during a state of national emergency
14 as declared by the Congress or the President of the United States,
15 and such person shall not be required to be domiciled thereon in
16 order to assert or claim the exemption provided in Section 2889 of
17 this title, and such exemption may be claimed by any agent of, or
18 member of the family of, such person. The surviving spouse and/or
19 minor children of a deceased person shall be considered record
20 owners of the homestead where the title of record in the office of
21 the county clerk on January 1 is in the name of the deceased, but in
22 all other cases the deed or other evidence of ownership must be of
23 record in the office of the county clerk on January 1 in order for
24 any person to be qualified as the record owner. However, a natural

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

22 2. Despite any provision to the contrary in this section, the
23 person actually owning, residing and domiciled in the residence as
24 of the date of a tornado shall be deemed to be the record owner of

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

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

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

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 3. AMENDATORY 68 O.S. 2021, Section 2889, is
17 amended to read as follows:

18 Section 2889. Homesteads, as defined in Section 2888 of this
19 title, are hereby classified for the purpose of taxation as provided
20 in Section 22 of Article X of the Oklahoma Constitution. All
21 homesteads in this state shall be assessed for taxation the same as
22 other real and personal property therein, except that each
23 homestead, as defined by Section 2801 et seq. of this title, shall
24 be exempted from all forms of ad valorem taxation to the extent of

1 ~~One Thousand Dollars (\$1,000.00)~~ the full amount of the assessed
2 valuation.

3 SECTION 4. This act shall become effective November 1, 2025.

5 60-1-1552 QD 1/19/2025 5:44:08 AM

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