

Oklahoma Homestead Exemption for Surviving Spouse of Military Personnel Amendment, State Question 771 (2014)

The **Oklahoma Homestead Exemption for Surviving Spouse of Military Personnel Amendment, State Question 771** is on the November 4, 2014 ballot in Oklahoma as a legislatively-referred constitutional amendment. The measure, upon voter approval, would establish a property tax homestead exemption for the surviving spouse of military personnel who die in the line of duty. The homestead exemption would no longer be available upon the spouse remarrying.^[1]

The amendment was sponsored in the Oklahoma Legislature as House Bill No. 2621. The bill placed two measures on the ballot, including this one and State Question 770.^[1]

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State Question 771



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Quick stats

Type: Constitutional amendment

Constitution: Oklahoma Constitution

Referred by: Oklahoma Legislature

Topic: Veterans on the ballot

Status: *On the ballot*

Text of measure

Ballot title

The tentative ballot question reads as follows:^[1]

“

BALLOT TITLE

Legislative Referendum No. ____ State Question No. ____

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

This measure amends the Oklahoma Constitution. It would add a new Section 8F to Article 10. It would create a homestead exemption for the surviving spouse of military personnel who die in the line of duty. The United States Department of Defense or the applicable branch of the United States military would make the determination regarding whether the person engaged in military service died while in the line of duty. It would provide the surviving spouse of such person with a one hundred percent (100%) exemption for the fair cash value of the homestead until the surviving spouse remarried. This measure would allow the surviving spouse to sell the homestead, but acquire another homestead property in the same calendar year. The exemption would apply to the newly acquired homestead property to the same extent as the original exemption for the homestead

2014 measures



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State Question 769

State Question 770

State Question 771

Polls

property that was sold. The exemption would apply beginning in calendar year 2015. The exemption would also apply for the 2014 calendar year if the surviving spouse meets applicable requirements.

SHALL THE PROPOSAL BE APPROVED?

FOR THE PROPOSAL — YES _____

AGAINST THE PROPOSAL — NO _____ [2]

”

Constitutional changes

The measure adds a Section 8F of Article X to the Constitution of Oklahoma:^[1]

Section 8F. A. Despite any provision to the contrary, and except as otherwise provided by subsection D of this section, beginning January 1, 2015, the surviving spouse of the head of household who is determined by the United States Department of Defense or any branch of the United States military to have died while in the line of duty shall be entitled to claim an exemption for the full amount of the fair cash value of the homestead until such surviving spouse remarries.

B. In order to be eligible for the exemption authorized by this section, the surviving spouse 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.

C. If a homestead otherwise eligible for the exemption authorized by this section is transferred on or after January 1 of a calendar year, another homestead property acquired by the surviving spouse shall be exempt to the same extent as the homestead property previously owned by such person for the year during which the new homestead is acquired and, subject to the requirements of this section, for each year thereafter.

D. The provisions of this section shall be applicable for the 2014 calendar year with respect to an existing homestead property owned by the surviving spouse of a person previously determined to have died while in the line of duty by the United States Department of Defense or applicable branch of the United States military.^[2]

Background

State Question 771 addresses homestead exemptions. Homestead exemptions are defined as "laws designed to protect the value of a home from property taxes and creditors following the death of a homeowner spouse."^[3] According to the voter's guide published by Vote411.org:^[4]

“ Homestead exemption laws typically have four primary features:

They prevent the forced sale of a home to meet the demands of creditors (however, in most cases homestead exemptions do not apply to forced sales to satisfy mortgages, mechanics liens, or sales to pay property taxes);

They provide the surviving spouse with shelter;

They provide an exemption from property taxes which can be applied to a home.

Allows a tax-exempt homeowner to vote on property tax increases to homeowners over the threshold via bond or millage requests. (http://en.wikipedia.org/wiki/Homestead_exemption)

Only one primary residence of an individual is eligible for a homestead exemption. Ad Valorem or “at value” taxes are based on the value of the property. In Oklahoma, the county assessor places a value on property, set the tax rate based on local laws and collect the taxes. State laws determine how the process works. Property taxes are used to pay for core government services including public schools, infrastructure and police and fire protection. (Source: Oklahoma Property Taxes: 2014 Taxpayers’ Rights, Remedies and Responsibilities, Taxpayer Education Series, TES-14)

Oklahoma is currently 47th in the nation in the amount of property taxes levied on property owners.^[2] ”

—Vote411.org

Support

Arguments

According to the voter's guide published by Vote411.org:^[4]

“ Proponents Say:

1. The incidence of disabled veterans and/or their spouses claiming the exemption would be relatively low, making the potential impact on local revenue low.
2. The measures would provide further benefits for 100% disabled veterans and their families thus improving their standard of living.
3. The measures would serve to stabilize communities through home ownership.^[2] ”

—Vote411.org

HB 2621 "Yes" votes

HB 2621 was unanimously approved in both chambers of the Oklahoma Legislature.^[5]

Note: A yes vote on HB 2621 merely referred the question to voters and did not necessarily mean these legislators approved of the stipulations laid out in State Question 771.

Opponents

Arguments

According to the voter's guide published by Vote411.org:^[4]

“ Opponents Say:

1. The continual chipping away at taxes aggravates our state's inability to adequately fund and, therefore, provide core government functions.
2. If approved the burden of taxation would shift to non-veteran property owners.
3. Small counties may be more adversely affected than larger ones who are better able to absorb the tax loss.
4. There is no good way to replace this tax.^[2] ”

—Vote411.org


Path to the ballot

See also: Amending the Oklahoma Constitution


A simple majority vote was required in both chambers of the Oklahoma Legislature in order to place the proposed constitutional amendment on the ballot. The measure was approved unanimously in both legislative chambers. HB 2621 was approved by the Oklahoma Senate on April 24, 2014. The bill was approved by the Oklahoma House on May 20, 2014. The legislation was filed with the Oklahoma Secretary of State on May 21, 2014.^[5]

Senate vote

April 24, 2014 Senate vote

Oklahoma HB 2621 Senate Vote		
Result	Votes	Percentage
 Yes	39	100.00%
No	0	0.00%

House vote**May 20, 2014 House vote**

Oklahoma HB 2621 House Vote		
Result	Votes	Percentage
 Yes	84	100.00%
No	0	0.00%

See also

- 2014 ballot measures
- Oklahoma 2014 ballot measures
- Oklahoma Legislature

**External links**

- Text of HB No. 2621 (http://webserver1.lsb.state.ok.us/cf_pdf/2013-14%20ENR/hB/HB2621%20ENR.PDF)
- Vote411.org Voter's Guide (<http://onyourballot.vote411.org/index.do?i=18#.VEKeUovF800>)
- Oklahoma Secretary of State Voter's Guide (http://www.ok.gov/elections/Election_Info/State_Question_info.html)

References

- ^{1.0} ^{1.1} ^{1.2} ^{1.3} ↑ *Oklahoma Legislature*, "Enrolled House Bill No. 2621," accessed May 29, 2014 (<http://www.webcitation.org/6PwAgEZMe>)
- ^{2.0} ^{2.1} ^{2.2} ^{2.3} ^{2.4} ↑ Note: This text is quoted verbatim from the original source. Any inconsistencies are attributed to the original source.
- ^{3.0} ↑ *Investopedia*, "Homestead Exemption," accessed October 18, 2014 (<http://www.investopedia.com/terms/h/homestead-exemption.asp>)
- ^{4.0} ^{4.1} ^{4.2} ↑ *Vote411.org*, "State Question 771," accessed October 18, 2014 (<http://onyourballot.vote411.org/index.do?i=18#.VEKeUovF800>)
- ^{5.0} ^{5.1} ↑ *Oklahoma Legislature*, "History For HB 2621," accessed May 29, 2014 (<http://www.oklegislature.gov/BillInfo.aspx?Bill=HB2621&session=1400>)

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