OTC 922-B Revised 2-2009	OKLAHOMA TAX COMMISSION NOTICE OF NAME APPEARING ON DELINQUENT PERSONAL PROPERTY LIEN DOCKET	Tax Year

HOMESTEAD EXEMPTION MAY BE CANCELLED

Date _____ County _____

Name and address of property owner: Lien Docket Number _____

_____ Lien Docket Date _____

_____ Account Number _____

_____ Delinquent Tax Due $ _____

Your name appears on the delinquent personal property lien docket received from the county treasurer. The docket indicates you owe delinquent personal property tax in the amount indicated above.

This notice is to advise that delinquent personal property taxes **must be paid prior to January 1** or your homestead exemption will be cancelled. Once the homestead is cancelled, it must remain cancelled for a period of at least one (1) year. This is in keeping with 68 O.S. Section 2891(C-4) which is printed on the reverse side of this page. If cancellation occurs, you must pay all delinquent taxes and refile an application for homestead exemption to be reinstated.

TO AVOID HOMESTEAD EXEMPTION CANCELLATION, YOU MUST PAY DELINQUENT PERSONAL PROPERTY TAXES PRIOR TO JANUARY 1ST.

THIS IS THE ONLY NOTICE YOU WILL RECEIVE

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County Assessor or Deputy

Oklahoma Statutes, Title 68, Section 2892: Homestead Exemption

A. To receive a homestead exemption, a taxpayer shall be required to file an application with the county assessor. Such application may be filed at any time. However, the county assessor shall, if such applicant otherwise qualifies, grant a homestead exemption for a tax year only if the application is filed on or before March 15 of such year or within thirty (30) days from and after receipt by the taxpayer of notice of valuation increase, whichever is later. Except as provided in this subsection, if an application for a homestead exemption is filed after March 15 or within thirty (30) days after receipt by the taxpayer of notice of valuation increase, whichever is later, the county assessor shall, if such applicant otherwise qualifies, grant the homestead exemption beginning with the following tax year. For any owner of real property who is eligible to claim the income tax credit pursuant to Section 2357.29 of this title with respect to the May 8 or 9, 2003, tornado or for any owner of real property whose primary residence was damaged or destroyed in the May 8 or 9, 2003, tornado and who purchased or built a new primary residence at a location within this state other than the location of the damaged or destroyed residence, the application for a homestead exemption may be filed after March 15, 2004, but no later than June 1, 2004, and the homestead exemption shall be granted for such year.

B. Any taxpayer who has been granted a homestead exemption and who continues to occupy such homestead property as a homestead, shall not be required to reapply for such homestead exemption.

C. Once granted, the homestead exemption shall remain in full force and effect for each succeeding year, so long as:
1. The record of actual property ownership is vested in the taxpayer;
2. The instrument of ownership is on record in the county clerk's office;
3. The owner-taxpayer is in all other respects entitled by law to the homestead exemption; and
4. The taxpayer has no delinquent accounts appearing on the personal property tax lien docket in the county treasurer's office.

On October 1 of each year, the county treasurer will provide a copy of the personal property tax lien docket to the county assessor. Based upon the personal property tax lien docket, the county assessor shall act to cancel the homestead exemption of all property owners having delinquent personal property taxes. Such cancellation of the homestead exemption will become effective January 1 of the following year and will remain in effect for at least one (1) calendar year; however, such cancellation will not become effective January 1 of the following year if the taxpayer pays such delinquent personal property taxes prior to January 1. Cancellation of the homestead exemption will require the county assessor to notify each taxpayer no later than January 1 of the next calendar year whose homestead is cancelled and will require the taxpayer to refile an application for homestead exemption by those dates so indicated in this section and the payment of all delinquent personal property taxes before the homestead can be reinstated.

D. Any purchaser or new owner of real property must file an application for homestead exemption as herein provided.

E. The application for homestead exemption shall be filed with the county assessor of the county in which the homestead is located. A taxpayer applying for homestead exemption shall not be required to appear before the county assessor in person to submit such application.

F. The property owner shall sign and swear to the truthfulness and correctness of the application's contents. If the property owner is a minor or incompetent, the legal guardian shall sign and swear to the contents of the application.

G. The county assessor and duly appointed deputies are authorized and empowered to administer the required oaths.

H. The taxpayer shall notify the county assessor following any change in the use of property with homestead exemption thereon. The notice of change in homestead exemption status of property shall be in writing and may be filed with the county assessor at any time on or before March 15 of the next following year after which such change occurs. The filing of a deed or other instrument evidencing a change of ownership or use shall constitute sufficient notice to the county assessor.

I. Any single person of legal age, married couple and their minor child or children, or the minor child or children of a deceased person, whether residing together or separated, or surviving spouse shall be allowed under this Code only one homestead exemption in the State of Oklahoma.

J. Any property owner who fails to give notice of change to the county assessor and permits the allowance of homestead exemption for any succeeding year where such homestead exemption is unlawful and improper shall owe the county treasurer:
1. An amount equal to twice the amount of the taxes lawfully due but not paid by reason of such unlawful and improper allowance of homestead exemption; and
2. The interest and penalty on such total sum as provided by statutes on delinquent ad valorem taxes. There shall be a lien on the property while such taxes are unpaid, but not for a period longer than that provided by statute for other ad valorem tax liens.

K. Any person who has intentionally or knowingly permitted the unlawful and improper allowance of homestead exemption shall forfeit the right to a homestead exemption on any property in this state for the two (2) succeeding years.