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State Ballot Question Issue Brief #6
**SQ 715: Property Tax Exemption for
Totally Disabled Veterans**

Current Law

Currently, there is no special treatment for disabled veterans in the Ad Valorem (property) tax code.

The Proposal

Voters are asked to approve an exemption from the ad valorem tax for any head of household who has been honorably discharged from active service in the Armed Forces and who has been certified as 100% permanently disabled as a result of his or her service. The exemption will be for the individual's homestead only.

Fiscal Impact

The Oklahoma Tax Commission estimates an annual cost of \$1.3 million. Because property tends to appreciate, the revenue forgone will compound over time.

The Beneficiaries

The Oklahoma Tax Commission estimates that approximately 2,900 Oklahoma homeowners will meet the provision's requirements.

Proposal Details

To qualify, the veteran must secure disability certification from the U.S. Department of Veterans Affairs and must be an Oklahoma resident who has previously qualified for the homestead exemption. A surviving spouse is also entitled to the exemption.

State Question 715

This measure amends the Oklahoma Constitution. It adds a new Section 8E to Article 10. Homesteads are taxed for property tax purposes. This measure would create an exemption. The exemption would be for veterans who have been injured. The exemption would also be available to their surviving spouses. The exemption would be the full amount of the fair cash value of the homestead. A person would also have to be a resident of this state to claim the exemption.

These issue briefs are intended to help Oklahoma voters make informed decisions on the issues before them. For more information, contact Monica Barczak at (918) 382-3354 or mbarczak@captc.org

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Community Action Project (CAP) is a comprehensive anti-poverty agency whose mission is to help individuals and families achieve economic self-sufficiency. CAP's public policy department aims to promote policies that will benefit low-income Oklahomans through research, education, and advocacy.