

**OTC 905**

Revised 11-2025

**State of Oklahoma  
Storm Shelter Exemption Application**

Information in this application is confidential under 68 OS Sec. 2835

Return to County Assessor

**Tax Year  
2026****NAME AND ADDRESS (PLEASE PRINT)**

Name: \_\_\_\_\_

Property or 911 Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
City State ZIP Code

Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

**LEGAL DESCRIPTION:**School  
District**USE OF PROPERTY**☐ Residential ☐ Commercial ☐ Other

If Other, please describe: \_\_\_\_\_

**SHELTER INFORMATION (EXEMPTION LIMITED TO 100 SQUARE FEET)****Form of Shelter:**☐ Inground ☐ Saferoom ☐ Other

If Other, please describe: \_\_\_\_\_

**Size of Shelter:**

Dimensions: \_\_\_\_\_ X \_\_\_\_\_ Total Square Feet: \_\_\_\_\_

**Construction:**☐ Concrete ☐ Steel ☐ Other

If Other, please describe: \_\_\_\_\_

**Location of Shelter:**☐ Inside Main Structure ☐ Detached ☐ Inside Garage ☐ Other

If Other, please describe: \_\_\_\_\_

**Date of Construction:** Month: \_\_\_\_\_ Year: \_\_\_\_\_**Cost of Construction:** \$ \_\_\_\_\_**SIGNATURE:** I hereby certify that all the information contained herein is true and correct to the best of my knowledge:Applicant:  \_\_\_\_\_ Date: \_\_\_\_\_**ASSESSOR USE ONLY****Application for Exemption:** ☐ Approved ☐ Rejected

Parcel Identification Number: \_\_\_\_\_

Assessor Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## **Ad Valorem Exemption for Storm Shelters**

### **State Question 696**

**Approved in the November 5, 2002 General Election**

**Reference: Oklahoma Constitution Article 10 Section 6**

The Oklahoma Constitution provides for up to one hundred (100) square feet of a storm shelter designed for protection and safety from tornados or tornadic winds and installed or added to an improvement to real property after January 1, 2002, shall be exempt from taxation. A storm shelter shall include but not limited to, a safe room built as part of and within an improvement to real property. If title to the property with an exempt storm shelter is transferred, changed or conveyed to another person, such storm shelter shall be assessed for that year based on the fair cash value as set forth in section 8 of the Oklahoma Constitution.