OTC 905
Tax Year 2027
Revised 11-2026

State of Oklahoma

Storm Shelter Exemption Application

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

Return to County Assessor

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 Signature: _____ 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.