



OKLAHOMA
Tax Commission

2026 Annual Capitalization Rate Conference


MICROSOFT TEAMS USERS

Provide comments during the conference by using the raise hand or chat features




PUBLIC SERVICE SECTION

Ryan Snyder




Ryan Snyder
Manager

Alexia Wilson




Alexia Wilson
Public Service Supervisor


James Austin




James Austin
Public Service Supervisor




Deborah Bunn
Valuation Analyst




Dina Wright
Public Service Auditor




Joseph Conway
Valuation Analyst



Niveditha Kiran Kumar
Valuation Analyst



Johnna Murfin
Valuation Analyst



Krystal Bonner
Public Service Auditor

CONTACTS



Manager

Ryan Snyder	405.319.8215	ryan.snyder@tax.ok.gov
-------------	--------------	------------------------

Auditors

Dina Wright		dina.wright@tax.ok.gov
-------------	--	------------------------

Krystal Bonner		krystal.bonner@tax.ok.gov
----------------	--	---------------------------

CONTACTS



Supervisor

Alexia Wilson 405.319.8216 alexia.wilson@tax.ok.gov

Valuation Analysts

Deborah Bunn 405.319.8213 deborah.bunn@tax.ok.gov

- Telecommunication, Railroad

Joel Conway 405.319.8211 joseph.conway@tax.ok.gov

- Telecommunication

CONTACTS



Supervisor

James Austin 405.319.8217 james.austin@tax.ok.gov

Valuation Analysts

Niveditha Kumar 405.521.4225 niveditha.kumar@tax.ok.gov

- Electric, Fluid Pipeline, Water

Johnna Murfin 405.319.8207 johnna.murfin@tax.ok.gov

- Airline, Gas Distribution, Gas Transmission

AGENDA

- 1 • Updates
- 2 • General Information
- 3 • Presentations
- 4 • Open Discussion
- 5 • Final Capitalization Rate Study Timeline

UPDATES

- **2026 Session Legislation**
- **2026 Tax Year Reminders**
- **ADV Reference Code Resources**
- **ADV Reference Code Guide**

LEGISLATION



REMINDERS



- **Verify Information is Up-To-Date**
 - Mailing Address
 - Business (Company) Contact
 - Tax Agent Authorization
 - OkTAP Web Logon Access

REMINDERS



- **Requests to update company info:**
 - Request Signed by Officer on Company Letterhead
 - OkTAP Submission
 - Ad Valorem Requests
 - Tax Agent Registration
 - Update Ad Valorem Registration
 - Names And Addresses
 - Mailing Address
 - DBA Name

REMINDERS



- **Requests to update OkTAP access:**
 - Request Signed by Officer on Company Letterhead
 - Request on OkTAP
 - Access Management
 - Add Third Party Access
 - Manage Access

AD VALOREM REFERENCE CODE RESOURCES



- tax.ok.gov
- taxproject.csa.ou.edu/ADV_Tool
- csagis-uok.opendata.arcgis.com
- oktap.tax.ok.gov
- **Contact Us**

AD VALOREM REFERENCE CODE GUIDE



	A	B	C	D	E	F	G	H	I	J	K	L	M
	County	School District ID Number	County School District ID	Ad Valorem Reference Number	County	School District Name	Career Tech	City/Town/Rural	College	Fire Distict	EMS District	911 District	Special
1													
2	Instructions: Expand Details: Click the [+] button located next to the county name to display taxing jurisdictions.												
3	Minimize Details: Click the [-] button to colapse the view of county taxing jurisdictions.												
4													
5	Disclaimer: The Ad Valorem Reference Number Guide is based on geospatial data and levies schedule as of January 6, 2026.												
6	If you believe a valid taxing location has been omitted, please contact the Public Service Section at PublicService@tax.ok.gov for consideration.												
7													
8													
9													
+ 27	ADAIR												
+ 53	ALFALFA												
+ 83	ATOKA												
+ 97	BEAVER												
+ 118	BECKHAM												
+ 148	BLAINE												
+ 184	BRYAN												
+ 219	CADDO												
+ 277	CANADIAN												
+ 314	CARTER												
+ 337	CHEROKEE												
+ 355	CHOCTAW												
+ 364	CIMARRON												
+ 415	CLEVELAND												
+ 435	COAL												
+ 470	COMANCHE												
+ 490	COTTON												
+ 509	CRAIG												
+ 573	CREEK												
+ 597	CUSTER												
+ 631	DELAWARE												
+ 662	DEWEY												
+ 679	ELLIS												
+ 716	GARFIELD												
+ 754	GARVIN												
+ 830	GRADY												
+ 846	GRANT												
+ 861	GREER												
+ 874	HARMON												
+ 888	HARPER												
+ 902	HASKELL												
+ 939	HUGHES												
+ 964	JACKSON												
+ 989	JEFFERSON												
+ 1014	JOHNSTON												
+ 1034	KAY												
+ 1085	KINGFISHER												
+ 1092	KIOWA												
+ 1110	LATIMER												
+ 1179	LE FLORE												
+ 1230	LINCOLN												

GENERAL INFORMATION

Authority for Valuation

- **Charged with the responsibility for the valuation of Railroad, Air Carrier, and Public Service Corporation property**
- **Title 68, Oklahoma Statutes, Section 2808**
- **Public Service includes:**
 - Electric Companies, Fluid or Product Pipeline Companies, Gas Distribution and Transmission Companies, Telecommunication Companies, Water Companies

UTILIZATION



- **Capitalization Rates published in the study are intended to be applied to the unitary operations of those companies subject to central valuation and assessment by the Oklahoma State Board of Equalization**

SOURCES



- **Source include, but are not limited to:**
 - **Value Line Investment Survey**
 - **Mergent Bond Record**
 - **Kroll Cost of Capital Navigator**

GUIDELINE VALUE LINE INDUSTRY GROUPS



Note:

With consideration to operation segments, companies from Oil & Gas Distribution may be incorporated into the following industries:

- Natural Gas Diversified (Gas Transmission)
- Airline
 - Cargo
 - Passenger
- Electric
- Petroleum Integrated
- Natural Gas Utility
- Natural Gas Diversified
- Railroad
- Telecommunication Services
- Water

PRESENTATIONS

OPEN DISCUSSION

TIMELINE

BY APRIL 6

- Draft 2026 Capitalization Rate Study
- tax.ok.gov

BY APRIL 6

- Comment period opens.
- Review comments

APRIL 13

- Comment period closes.
- Comments posted
- tax.ok.gov

WEEK OF APRIL 24

- Final 2026 Capitalization Rate Study
- tax.ok.gov
- oktap.tax.ok.gov

- Timeline is subject to change as studies and comments are reviewed for consideration in the Final Capitalization Rate Study
- Email comments during the comment period to PublicService@tax.ok.gov



OKLAHOMA
Tax Commission

THANK YOU



OKLAHOMA
Tax Commission