



OKLAHOMA
Tax Commission

2025 Annual Capitalization Rate Conference


MICROSOFT TEAMS USERS

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




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AGENDA

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

UPDATES

- **2025 Tax Year Reminders**
- **Correspondence to Tax Agents**
- **ADV Reference Codes**

REMINDERS



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

REMINDERS



- **OkTAP**
 - **Ad Valorem Requests**
 - Tax Agent Registration
 - Update Ad Valorem Registration
 - **Names And Addresses**
 - Mailing Address
 - DBA Name
 - **Access Management**
 - Add Third Party Access
 - Manage Access
- **Submit Request Signed by Officer on Company Letterhead**

CORRESPONDENCE TO TAX AGENTS



- **Tax Agents Receiving Correspondence**
 - Address is on Ad Valorem Public Service Directory
 - Directory is used by County Treasurer to send invoices
- **Contact County Treasurer to change mailing preferences**
- **Change option to “No” on Tax Agent Registration**

AD VALOREM REFERENCE NUMBER



Ad Valorem Reference Codes

COUNTY	SCHOOL DISTRICT	CAREER TECH	CITY OR RURAL	COLLEGE	FPD O.S. TITLE 19	522 EMS DISTRICT	911 DISTRICT	SPECIAL DISTRICT
XX	XXX	XX	XXXX	XXX	XXX	XXX	XXX	XXX

- First four groupings remain the same
- Separate College from Career Tech
- Separate FPD and EMS from Municipality
- Allows expansion to include all existing and future millage rates

ADDITIONAL:
TIF/ROAD/MISC.



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



Popular Resources

Quality Jobs Incentive Program Information



Municipal Boundary Changes



TowerCO



ASR Advanced Search



Ad Valorem County Detail Assistance



Ad Valorem County Detail Locator Tool



Browse Statewide Data by Category

There's a lot to see here, so feel free to peruse our library of statewide geospatial content and static maps by the following categories.



[Census](#)



[Transportation](#)



[Legislation](#)



[Boundaries & Grids](#)



[Education](#)



[Municipal](#)

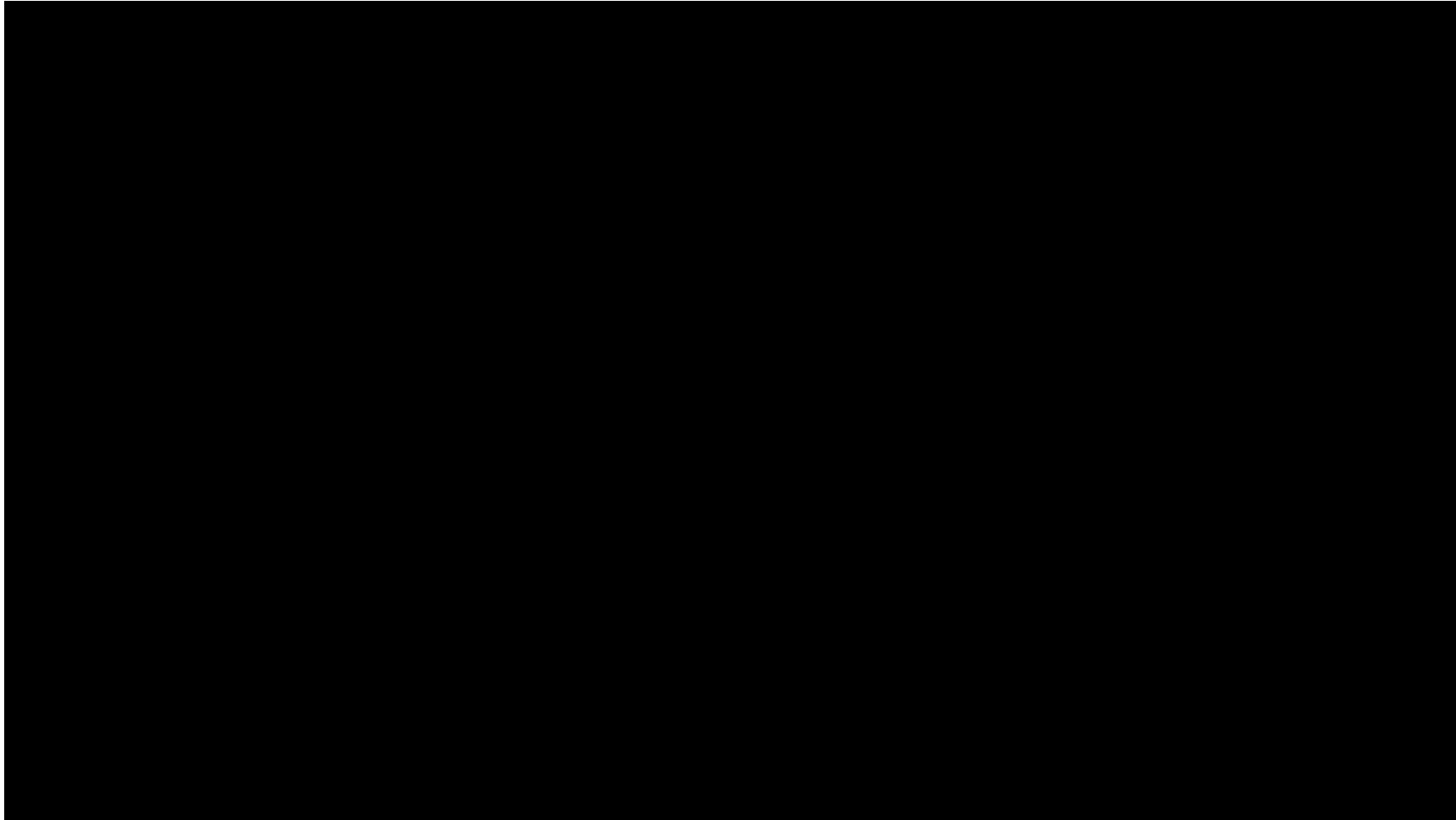


[Hydrology](#)



[Ad Valorem](#)

ADV OKTAP RETURN PROCESS TUTORIAL



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

- | | | | |
|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none">• Draft 2025 Capitalization Rate Study• tax.ok.gov | <ul style="list-style-type: none">• Comment period opens.• Review comments | <ul style="list-style-type: none">• Comment period closes.• Comments posted• tax.ok.gov | <ul style="list-style-type: none">• Final 2025 Capitalization Rate Study• tax.ok.gov |
|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|

BY APRIL 4

BY APRIL 4

BY APRIL 11

WEEK OF APRIL 21

- 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



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THANK YOU



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