



OKLAHOMA STATE BOARD OF EQUALIZATION

2300 N. LINCOLN BLVD., ROOM 100
OKLAHOMA CITY, OK 73105-4801

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June 20, 2016

10:00 AM

Governor's Conference Room
Second Floor - State Capitol Building

Governor Mary Fallin
Chairman

Lt. Gov. Todd Lamb
Member

Gary A. Jones, CPA
State Auditor & Inspector
Secretary

Joy Hofmeister
Superintendent of
Public Instruction
Member

Ken Miller
State Treasurer
Member

Scott Pruitt
Attorney General
Member

Jim Reese
Secretary of Agriculture
Member

Nancy Grantham
Administrative Assistant

AGENDA

1. Call to Order
2. Roll Call
3. Disposition of minutes of February 16, 2016 meeting
4. Discussion and possible action to re-certify, modify or reject funds available for appropriations by the legislature for fiscal year ending June 30, 2017
5. Discussion and possible action to certify County Abstracts of Valuation and Assessment for the several counties of the state for fiscal year beginning July 1, 2016
6. Discussion and possible action on findings and recommendation of the State Board of Equalization Subcommittee tasked with reviewing county compliance data under 68 O.S. 2011, § 2830(b), 2864 (B)
7. Discussion and possible action on recommendations of the Oklahoma Tax Commission regarding county equalization study compliance under rules and regulations of the Commission and 68 O.S. 2011, § 2830(B)
8. Discussion and possible action on findings and recommendation of the Oklahoma Tax Commission for certification of fair cash values of Oklahoma taxable property of railroads, air carriers and public service corporations 68 O.S. 2011, § 2858 & 2859
9. Discussion and possible action on findings of the Oklahoma Tax Commission for late filing penalties of railroads, air carriers and public service corporations under 68 O.S. 2011, § 2857(B)

10. Discussion and possible action to establish an assessment ratio for railroads, air carriers, public service corporations and video service providers 68 O.S. 2011 § 2847.

11. New Business

12. Adjournment

Agenda Item #5: Discussion and possible action to certify County Abstracts of Valuation and Assessment for the several counties of the state for fiscal year beginning July 1, 2016.

The following 76 counties have submitted abstracts which meet all requirements for certification.

Adair	LeFlore
Alfalfa	Lincoln
Atoka	Logan
Beaver	Love
Beckham	McClain
Blaine	McCurtain
Bryan	McIntosh
Caddo	Major
Canadian	Marshall
Carter	Mayes
Cherokee	Murray
Choctaw	Muskogee
Cimarron	Noble
Cleveland	Nowata
Coal	Okfuskee
Comanche	Oklahoma
Cotton	Okmulgee
Craig	Osage
Creek	Ottawa
Custer	Pawnee
Delaware	Payne
Dewey	Pittsburg
Ellis	Pontotoc
Garfield	Pottawatomie
Garvin	Pushmataha
Grady	Roger Mills
Grant	Rogers
Greer	Seminole
Harmon	Sequoyah
Harper	Stephens
Haskell	Texas
Hughes	Tillman
Jackson	Tulsa
Jefferson	Wagoner
Kay	Washington
Kingfisher	Washita
Kiowa	Woods
Latimer	Woodward

Agenda Item #7: Discussion and possible action on recommendations of the Oklahoma Tax Commission regarding county equalization study compliance under rules and regulations of the Commission and 68 O.S. 2011, Section 2830 (B)

1. **Texas County** has addressed the issues found in the 2015 Equalization Study. The Ad Valorem Division recommends that the county be found in full compliance.

2. **Wagoner County** has addressed the issues found in the 2015 Equalization Study. The Ad Valorem Division recommends that the county be found in full compliance.

68 O.S. 2011, § 2830. Monitoring valuations - Noncompliance guidelines and procedure.

A. The Oklahoma Tax Commission shall monitor the progress of valuation in each county as it occurs each year. Such monitoring may be conducted by periodic audits of assessments through visits to the county or through an analysis of assessment activity by means of a computer-assisted monitoring program.

B. The Oklahoma Tax Commission shall establish guidelines for determining the extent of noncompliance with the applicable law or administrative rules governing valuation of taxable property. Such guidelines shall establish three categories of noncompliance. The categories shall be respectively denominated as Category 1, Category 2 and Category 3. Each category shall represent progressive degrees of noncompliance. Provided, if the Tax Commission finds that a county assessor is not annually valuing taxable real and personal property within the county as required by Sections 2817 and 2829 of this title, the Tax Commission shall certify that the county is not in compliance with such statutes and shall be required to take action as prescribed by this section for the appropriate category of noncompliance according to the guidelines established pursuant to the provisions of this subsection. The Oklahoma Tax Commission shall be authorized to take action as prescribed by this section for each category of noncompliance as follows:

Category 1: The Oklahoma Tax Commission shall notify the county assessor of the nature of the noncompliance and shall indicate the action required to correct such noncompliance.

Category 2: The Oklahoma Tax Commission shall order the action to be taken in order to bring the county into compliance. The Oklahoma Tax Commission is authorized to do any or all of the following:

1. Impose a schedule of required actions by county officials to bring the county into compliance;
2. Establish deadlines for bringing the county into compliance; or
3. Impose changes in procedures in the assessor's office, if necessary, to facilitate continued compliance.

Category 3: The Oklahoma Tax Commission shall notify the board of county commissioners and the county assessor of the affected county that the county is in violation of law or regulations relating to the valuation function for the administration of the ad valorem tax. The Oklahoma Tax Commission shall conduct a conference, within thirty (30) days after such notice, in that county with the board of county commissioners, the county assessor and the county board of equalization, to formally notify the county of the extent of noncompliance and the measures necessary to correct it. The Oklahoma Tax Commission is authorized to do any or all of the following:

1. Impose a schedule of required actions by county officials to bring the county into compliance;
2. Establish deadlines for bringing the county into compliance;
3. Impose changes in procedures in the assessor's office, if necessary, to facilitate continued compliance;

4. Place the county valuation function under the temporary supervision of a qualified Oklahoma Tax Commission employee;

5. Require additional training for the assessor, deputies or members of the equalization board; or

6. Provide written or oral reports to the board of county commissioners and the county board of equalization of the progress in regaining compliance status for the county. Such reports shall be public records.

The Oklahoma Tax Commission shall periodically conduct a review of the extent of noncompliance in each county determined to be in Category 3 noncompliance. When the Oklahoma Tax Commission determines that such a county is in substantial compliance with the applicable law or administrative regulations governing valuation of taxable property, the Commission shall so certify.

C. The Oklahoma Tax Commission may request the Court of Tax Review to order a county determined to be in Category 3 noncompliance to reimburse the Oklahoma Tax Commission from the county assessor's budget as established in Section 2823 of this title for all costs incurred as a result of the assumption of the valuation function by the Commission. The salary of the county assessor shall not be paid during the time that a qualified employee of the Oklahoma Tax Commission is supervising the valuation function in the county, but shall be restored as of the date the Commission certifies to the board of county commissioners that noncompliance has been corrected.

D. The county assessor shall have the right to appeal an order issued by the Oklahoma Tax Commission to correct Category 2 noncompliance or to appeal a decision finding Category 3 noncompliance in the manner provided by Section 2883 of this title.

Laws 1988, C. 162, § 30, eff. Jan. 1, 1992; Laws 1989, c. 321, § 10, operative Jan. 1, 1992; Laws 1996, c. 323, § 1, eff. July 1, 1996.

Agenda Item #8

Discussion and possible action on findings and recommendation of the Oklahoma Tax Commission for certification of fair cash values of Oklahoma taxable property of railroads, air carriers and public service corporations 68 O.S. 2011, Section 2858 & 2859.

Grouped Alphabetical

Grouped by Industry

ID#	Company Name	2015 Fair Cash Value	2016 Fair Cash Value	2016 Company Rendered Value	2016 Fair Cash Value % Change
G015	A N R Pipeline Company	19,837,940	21,016,668	17,400,000	5.94%
R015	A T & L Railroad	4,728,799	5,786,130		22.36%
T020	A T & T Communications	24,762,870	24,106,083	23,000,000	-2.65%
T123	A T & T Mobility L L C	186,723,695	264,207,406	200,000,000	41.50%
E005	AEP Oklahoma Transmission Company, Inc.	251,938,360	288,948,106	212,462,735	14.69%
T013	Airespring, Inc.	37,995	39,789		4.72%
A018	Allegiant Air , LLC	1,284,449	3,232,263	1,614,168	151.65%
T014	Alpheus Communications, LLC	102,338	102,122		-0.21%
A020	American Airlines, Inc.	27,218,341	40,780,633	29,113,183	49.83%
A019	Ameriflight LLC	754,529	655,446		-13.13%
G009	Anadarko Gathering Company	2,245,163	2,643,507	712,000	17.74%
D030	Arkansas Oklahoma Gas Corporation	14,902,085	15,275,612	13,000,000	2.51%
R019	Arkansas Oklahoma Railroad, Inc	741,395	1,665,704	1,643,941	124.67%
R020	Arkansas Southern Railroad, LLC	179,806	207,392	55,990	15.34%
G345	Arkoma Woodford Pipeline, LLC	150,000	230,000		53.33%
T030	Atlas Telephone Company, Inc.	2,434,814	2,538,172	2,320,099	4.25%
T005	Atlink Services, LLC		5,575,366		
F040	B P Pipeline (North America) Inc.	11,384,597	12,131,280	10,400,000	6.56%
T038	BCI Telephone of Oklahoma (2), LLC	125,000	195,000		56.00%
T037	BCI Telephone of Oklahoma, LLC	225,000	275,000		22.22%
T040	Beggs Telephone Company, Inc.	1,802,159	1,704,500	1,517,940	-5.42%
T050	Bixby Telephone Company	10,579,047	8,998,235	8,998,235	-14.94%
F030	BKEP Pipeline, LLC	51,046,276	50,005,340	33,785,000	-2.04%
R033	Blackwell Northern Gateway Railroad	15,477	15,751		1.77%
W020	Blue Quail Water Company, Inc.	71,576	77,061		7.66%
R030	BNSF Railway Company	950,849,368	1,105,930,194	873,793,000	16.31%
F080	Breitbart Energy Partners	2,096,274	1,525,490	1,000,000	-27.23%
T039	BTC Broadband, Inc	1,584,163	2,500,000	1,299,504	57.81%
F138	C C P S Transportation, L L C	62,647,270	63,517,379	22,000,000	1.39%
T001	C V Cellular	3,000,000	3,730,275	2,500,000	24.34%
T060	Canadian Valley Telephone Co.	2,120,798	1,970,317	1,885,396	-7.10%
T070	Carnegie Telephone Company, Inc.	1,619,148	2,407,000	2,331,346	48.66%
T462	Cebridge Telecom OK, LLC	349,080	386,266	350,518	10.65%
T504	Cellco Partnership d/b/a Verizon Wireless	76,197,000	83,125,833	78,773,000	9.09%
T073	Cellular Network Partners	35,673,830	44,007,734	12,000,000	23.36%
D020	Centerpoint Energy Arkla	64,287,852	67,333,411	55,000,000	4.74%
T078	Central Cellular, Inc.	5,481,693	5,300,000	1,910,026	-3.31%
T080	Central Oklahoma Telephone Company	7,509,905	8,076,020	8,076,020	7.54%
F139	Centurion Pipeline L.P.	78,327,483	88,463,723	66,730,664	12.94%
T082	Century Tel of NW Arkansas L L C	1,287,749	1,274,785	801,000	-1.01%
T384	CenturyLink Communications, LLC	14,988,676	15,874,256	12,000,000	5.91%

ID#	Company Name	2015 Fair Cash Value	2016 Fair Cash Value	2016 Company Rendered Value	2016 Fair Cash Value % Change
T090	Cherokee Telephone Company	9,540,863	10,545,750		10.53%
T099	Chickasaw Telecommunications Services, Inc.	13,000,000	13,000,000	10,500,000	0.00%
T100	Chickasaw Telephone Company	11,066,513	12,774,884	9,750,000	15.44%
F140	Chisholm Pipeline Company	3,100,787	2,894,534	2,000,000	-6.65%
T110	Chouteau Telephone Company	7,669,058	7,782,640	4,875,342	1.48%
G070	Cimarron River Pipeline	35,250,482	28,857,996	11,498,853	-18.13%
T120	Cimarron Telephone Company	18,079,908	16,399,390	8,000,000	-9.29%
R035	Cimarron Valley Railroad, LC	1,625,040	1,560,039	300,000	-4.00%
F147	Coffeyville Resources Crude Transportation, LLC	24,698,834	34,259,807	20,000,000	38.71%
G095	Colorado Interstate Gas Company, LLC	54,415,542	56,580,299	35,000,000	3.98%
A039	Compass Airlines, LLC	26,640	2,050,735	1,940,730	7597.95%
T125	Conterra Ultra Broadband	696,146	662,163	471,475	-4.88%
W070	Corral Kreek Water	55,000	52,000	50,000	-5.45%
T130	Cowboy Telephone, Inc	200,000	200,000	200,000	0.00%
T132	Cox Oklahoma Telecom, L L C.	57,200,000	55,500,000	40,600,000	-2.97%
T160	Craw-Kan Telephone Cooperative, Inc.	296,644	333,321	333,321	12.36%
T170	Cross Telephone Company LLC	16,098,586	16,131,501	8,943,300	0.20%
V170	Cross Telephone Company LLC	102,064	102,273	56,700	0.20%
T171	Cross Wireless, LLC	8,000,000	10,671,696	8,000,000	33.40%
T167	Cross-Canadian Wireless	3,000,000	4,000,000	1,000,000	33.33%
T304	Crown Castle NG Central, Inc	7,326,134	6,875,983	4,987,549	-6.14%
W090	Davis Glenn Estates Water Utility	18,000	15,500	10,000	-13.89%
F460	DCP Southern Hills Pipeline LLC	318,112,235	286,392,950	254,754,208	-9.97%
A050	Delta Air Lines, Inc.	4,134,944	20,609,305	5,570,000	398.42%
T185	Dobson Technologies Transport and Telecom Solu	24,432,499	26,107,529	11,566,800	6.86%
V185	Dobson Technologies Transport and Telecom Solu	5,568,114	5,491,998	2,433,200	-1.37%
T190	Dobson Telephone Company	18,000,000	18,009,526	17,000,000	0.05%
G150	Dry Trails Midstream Energy, LLC	68,566	69,372		1.18%
T301	EarthLink Business , LLC	891,673	924,978	704,724	3.74%
T198	EasyTel Communications Carrier Corporation	875,000	3,200,000	2,100,000	265.71%
G130	El Paso Natural Gas Company, LLC	6,646,357	7,377,572	3,000,000	11.00%
T200	Elkhart Telephone Co., Inc.	363,861	347,308	347,308	-4.55%
G021	Enable Gas Transmission LLC	179,064,210	160,767,410	127,909,153	-10.22%
G320	Enable Oklahoma Intrastate Transmission LLC f/k/	303,465,079	312,849,661	212,425,555	3.09%
F243	Enbridge Pipelines (FSP), LLC	281,675,698	243,211,097	150,000,000	-13.66%
F242	Enbridge Pipelines (Ozark), LLC	81,829,289	77,102,543	35,000,000	-5.78%
A069	Endeavor Air, Inc	3,539,528	2,338,803		-33.92%
G135	Enerfin Resources I Limited Partnership	10,300,000	8,500,000	8,500,000	-17.48%
F525	Enterprise Crude Pipeline, LLC	179,977,917	105,297,982	94,558,212	-41.49%
A090	Envoy Air, Inc.	4,605,590	4,680,884	1,778,792	1.63%
T206	Epic Touch, LLC	802,599	274,101	221,727	-65.85%

ID#	Company Name	2015 Fair Cash Value	2016 Fair Cash Value	2016 Company Rendered Value	2016 Fair Cash Value % Change
F245	Excel Pipeline, LLC	4,500,000	12,052,848	4,387,500	167.84%
F250	Explorer Pipeline Company	75,148,812	80,156,792	60,000,000	6.66%
A041	Express Jet Airlines, Inc.	9,692,493	8,545,992	7,000,000	-11.83%
R045	Farmrail Corporation	2,905,232	3,089,988	1,200,000	6.36%
A070	Federal Express Corporation	27,795,921	29,384,817	28,769,153	5.72%
T211	Fiberlight, LLC	582,673	600,000	600,000	2.97%
T213	Fidelity Cablevision, Inc	1,918,802	1,724,848	906,300	-10.11%
V213	Fidelity Cablevision, Inc	17,116,935	16,355,323	8,593,700	-4.45%
G162	Fort Cobb Fuel Authority, LLC	2,300,000	2,800,000	1,000,000	21.74%
F260	Front Range Pipeline, LLC	34,985,933	39,959,703	21,500,000	14.22%
A074	Frontier Airlines, Inc.	3,493,531	418,314	303,885	-88.03%
W120	Frontier Shores Property Owners Association Wat	59,500	45,000		-24.37%
T218	Fulltel, Inc.	135,000	130,000		-3.70%
A076	Gojet Airlines, LLC	2,387,089	2,972,804	2,513,918	24.54%
R055	Grainbelt Corporation	8,047,087	7,663,200	4,000,000	-4.77%
T220	Grand Telephone Company, Inc.	10,355,986	10,216,440	9,084,925	-1.35%
G471	Gulf Crossing Pipeline Company, LLC	59,249,475	58,794,049	50,000,000	-0.77%
F270	Hawthorn Oil Transportation (Oklahoma), Inc	3,350,000	3,100,000	3,100,000	-7.46%
T231	Head Start Telecom, Inc. dba Dartphone	65,000	99,379	99,379	52.89%
F410	HEP Fin-Tex / Trust River LP	1,315,552	1,338,837		1.77%
W170	Hickory Meadows Mutual Wtr Co., Inc.	83,501	88,000		5.39%
R060	Hollis & Eastern Railroad Company LLC	2,250,000	2,150,000	2,000,000	-4.44%
T240	Indian Nations Fiberoptics, Inc.	42,225,158	42,734,745	32,500,000	1.21%
T247	Inventive Technology, Ltd.	130,000	137,000	130,000	5.38%
W210	Ironside Water District, Inc.	197,000	198,000		0.51%
E030	ITC Great Plains, LLC	31,049,044	29,581,483	25,862,323	-4.73%
F280	Jayhawk Pipeline Corporation	995,989	934,821	530,197	-6.14%
F292	K P P Supply Company	9,495,603	8,344,621	8,344,621	-12.12%
T251	KanOkla Communications LLC	360,186	358,395	248,807	-0.50%
T250	KanOkla Telephone Association	15,490,469	15,375,917	15,375,917	-0.74%
R070	Kansas City Southern Railway Company	112,825,231	90,573,237	81,000,000	-19.72%
R075	Kiamichi Railroad Company LLC	22,314,201	35,508,590		59.13%
F293	Koch Pipeline Company, L.P (Koch Gathering Syst	24,065	24,065	18,048	0.00%
T249	K-Powernet, LLC	9,550,676	10,668,285	10,668,285	11.70%
W400	Lake Region Electric Development Inc.	1,959,260	1,862,228	1,058,494	-4.95%
T260	Lavaca Telephone Company, Inc.	3,053,360	2,810,376	2,355,779	-7.96%
G227	Leann Gas Company, LLC	1,000,000	1,000,000	500,000	0.00%
T259	Level 3 Communications, LLC	34,869,575	43,802,079	30,708,950	25.62%
T261	Logix Communications, L P	7,362,507	6,269,120	2,436,769	-14.85%
T267	M B O Video LLC	15,584,590	16,449,116	8,000,000	5.55%
T265	M C I Communications Services, Inc.	56,089,703	54,829,396	33,748,000	-2.25%

ID#	Company Name	2015 Fair Cash Value	2016 Fair Cash Value	2016 Company Rendered Value	2016 Fair Cash Value % Change
T264	M C I Metro Access Transmission Services, LLC	9,297,619	8,811,742	6,296,000	-5.23%
F310	Magellan Ammonia Pipeline Company, LP	8,874,410	9,650,917	3,000,000	8.75%
F560	Magellan Pipeline Company, LP	221,620,062	227,369,167	158,690,000	2.59%
F315	Marketlink, LLC	94,573,784	95,950,069	17,919,877	1.46%
G348	Markwest Pioneer, L.L.C	35,500,000	35,500,000	34,000,000	0.00%
A100	Martinaire Aviation, LLC	900,000	1,201,923	800,000	33.55%
T268	McLeod USA Telecomm Services, Inc.	24,928,756	25,017,964	13,943,613	0.36%
T280	Medicine Park Telephone Company	5,856,243	6,377,800	5,898,570	8.91%
A102	Mesa Air Group, Inc.	5,944,102	19,762,043	7,088,558	232.46%
A105	Miami Air International, Inc.	500,000	334,977	270,000	-33.00%
F320	Mid-America Pipeline Company LLC	37,382,767	37,252,725	36,661,000	-0.35%
T290	Mid-America Telephone Company	1,490,340	1,344,654	603,000	-9.78%
G349	Midcontinent Express Pipeline LLC	12,132,210	11,440,893	5,000,000	-5.70%
A122	MN Airlines, LLC dba Sun Country Airlines	350,000	488,329	400,000	39.52%
F340	Mobil Pipe Line Company	734,799	732,670	700,000	-0.29%
G365	MV Pipelines, LLC - dba KPC Pipeline, LLC	4,059,831	3,954,030	1,000,000	-2.61%
G350	Natural Gas Pipeline Company of America, LLC	106,692,366	104,654,545	85,000,000	-1.91%
G353	Navitas OK3, LLC	330,000	325,000		-1.52%
G355	Navitas WinStar, LLC	1,750,000	1,735,000		-0.86%
T302	NextEra FiberNet, LLC	1,114,141	1,323,309	234,525	18.77%
V306	Northeast Rural Services dba Bolt Fiber Optics		13,425,164	10,124,230	
T306	Northeast Rural Services dba Bolt Fiber Optics	8,873,191	31,355,236	23,645,715	253.37%
G360	Northern Natural Gas Company	38,283,642	40,973,161	37,000,000	7.03%
R100	Northwestern Oklahoma Railroad Co.	5,312,945	4,653,053	4,397,356	-12.42%
T305	NTS Communications, Inc.	130,834	133,150		1.77%
F219	NuStar Logistics, L.P.	18,000,000	18,433,406	18,000,000	2.41%
T212	NuVox Communications of Oklahoma, Inc.	4,775,760	4,006,244	2,302,425	-16.11%
W300	Oak Hills Water Systems, Inc.	35,000	37,000		5.71%
G405	OK TEX Pipeline, L.L.C.	3,472,812	3,516,699	2,009,500	1.26%
T320	Oklahoma Communications Systems, Inc.	9,397,590	8,168,738	2,776,000	-13.08%
E050	Oklahoma Gas and Electric Company	3,575,713,218	3,468,723,896	2,886,030,327	-2.99%
D390	Oklahoma Natural Gas, a division of One Gas, Inc.	543,473,117	518,362,892	485,000,000	-4.62%
T340	Oklahoma Western Telephone Company	7,069,511	8,028,690	8,028,690	13.57%
T310	Oklahoma Windstream, LLC	14,018,146	15,309,478	9,539,000	9.21%
T330	Oklatel Communications, Inc.	2,512,198	2,435,197	1,250,000	-3.07%
F010	ONEOK Arbuckle North Pipeline, LLC	27,146,020	25,115,191	2,000,000	-7.48%
G407	ONEOK Gas Storage. L.L.C.	109,199,617	146,404,921	87,250,100	34.07%
G408	ONEOK Gas Transportation, L.L.C.	115,218,462	118,366,651	87,925,157	2.73%
F409	ONEOK NGL Pipeline	50,007,968	42,631,953	2,000,000	-14.75%
F411	ONEOK Sterling III Pipeline, L.L.C.	249,577,024	257,760,630	199,757,000	3.28%
T242	Optictel LLC	1,350,000	1,225,000	500,000	-9.26%

ID#	Company Name	2015 Fair Cash Value	2016 Fair Cash Value	2016 Company Rendered Value	2016 Fair Cash Value % Change
T243	Optictel Long Distance LLC	320,000	310,000	20,000	-3.13%
F365	Osage Pipe Line Company, LLC	28,885,687	24,809,906	20,000,000	-14.11%
G440	Ozark Gas Transmission, LLC	11,478,416	11,597,669	5,000,000	1.04%
T346	Ozark Telephone Company	776,889	750,097	750,097	-3.45%
G470	Panhandle Eastern Pipe Line Company, LP	12,722,419	23,734,698	10,000,000	86.56%
D400	Panhandle Natural Gas, Inc	33,251	33,840		1.77%
V349	Panhandle Telecommunication Systems, Inc.	3,476,550	3,805,850	2,662,375	9.47%
T349	Panhandle Telecommunication Systems, Inc.	16,231,782	17,279,194	12,087,625	6.45%
T350	Panhandle Telephone Cooperative, Inc.	32,228,361	31,823,044	26,500,000	-1.26%
W087	Park Rentals, LLC	70,000	62,000	30,143	-11.43%
W325	Pecan Valley Water Works, LLC	158,000	145,000		-8.23%
F370	Phillips 66 Carrier LLC	8,721,257	8,499,836	2,500,000	-2.54%
F190	Phillips 66 Pipeline LLC	125,341,721	130,405,918	55,000,000	4.04%
F371	Phillips Texas Pipeline Co, Ltd.	20,001,202	21,111,776	5,000,000	5.55%
T359	Pine Cellular Phones, Inc.	8,300,000	6,487,158	6,248,214	-21.84%
T360	Pine Telephone Company, Inc.	27,235,522	28,800,842	28,665,396	5.75%
T369	Pioneer Long Distance	19,599,900	14,973,200	2,191,200	-23.61%
V369	Pioneer Long Distance, Inc.	150,100	5,526,800	808,800	3582.08%
T370	Pioneer Telephone Coop	75,955,620	68,119,800	21,000,000	-10.32%
F135	Plains Pipeline, L P	278,574,489	275,330,655	243,353,370	-1.16%
T380	Pottawatomie Telephone Company, L.L.C	9,813,000	8,910,538	8,000,000	-9.20%
A107	PSA Airlines, Inc.		4,149,796	3,965,055	
E060	Public Service Company of Oklahoma	1,440,975,611	1,499,739,309	1,350,000,000	4.08%
F330	Red River Crude Pipelines LLC		26,103,540	8,100,000	
A116	Republic Airways Holdings, Inc.	6,064,346	4,906,183	2,470,592	-19.10%
T382	Rhino Communications		456,581	327,676	
T388	SafeTel, LLC	6,280	6,391		1.77%
T390	Salina Spavinaw Telephone Company Inc	6,937,197	6,808,760	3,000,000	-1.85%
R130	Sand Springs Railway Company	5,087,450	4,000,000	4,000,000	-21.38%
T399	Santa Rosa Communications, Inc.	118,192	134,346	58,197	13.67%
T400	Santa Rosa Telephone Cooperative, Inc.	3,123,507	3,108,107	794,986	-0.49%
T402	Savvis Communications Corporation	12,290	11,548	11,200	-6.04%
F423	Seaway Crude Pipeline Company	373,062,890	405,344,748	380,859,000	8.65%
T410	Seneca Telephone Company	921,561	823,030	823,030	-10.69%
T420	Shidler Telephone Company	6,226,048	5,882,940	5,169,695	-5.51%
A118	Sierra Pacific Airlines, Inc.	477,891	617,749	120,000	29.27%
F443	Skelly-Belvieu Pipeline Company, LLC	4,153,384	4,847,993	3,000,000	16.72%
A117	SkyWest Airlines, Inc.	7,777,117	8,380,783	6,000,000	7.76%
A115	Songbird Airways a/k/a Sky King, Inc.		33,384		
T430	Sooner Wireless, LLC	259,493	251,252	193,215	-3.18%
T440	South Central Telephone Association	2,622,370	2,347,690	1,173,420	-10.47%

ID#	Company Name	2015 Fair Cash Value	2016 Fair Cash Value	2016 Company Rendered Value	2016 Fair Cash Value % Change
R134	South Kansas And Oklahoma Railroad LLC	9,333,466	8,073,819	5,837,074	-13.50%
W350	South Union Water Company, Inc.	2,591	2,637		1.78%
G370	Southern Star Central Gas Pipeline, Inc.	86,541,000	93,327,893	85,240,000	7.84%
A120	Southwest Airlines Co., dba: Southwest	51,569,625	56,502,329	48,000,000	9.57%
G468	Southwest Gas Storage /DBA: Pan Gas Storage	18,334,365	19,379,072	3,000,000	5.70%
T459	Southwest Oklahoma Telecommunications Inc.	950,000	945,000	922,299	-0.53%
T450	Southwest Oklahoma Telephone Company	902,563	903,411	753,294	0.09%
V460	Southwestern Bell Telephone Co/SWBT Purchasin	39,488,555	44,313,630	38,243,800	12.22%
T460	Southwestern Bell Telephone Co/SWBT Purchasin	421,288,045	434,235,287	374,756,200	3.07%
E070	Southwestern Electric Power Company	20,629,678	21,307,396	15,000,000	3.29%
E080	Southwestern Public Service Company	35,402,440	41,922,684	37,471,300	18.42%
T297	Spok, Inc	340,679	305,831	289,620	-10.23%
T495	Sprint Communications Company, LP	6,787,994	6,697,539	4,700,000	-1.33%
T468	Sprint Wireless	64,689,925	60,950,896	55,000,000	-5.78%
G380	State Pipeline Corp.	300,000	300,000	300,000	0.00%
R139	Stillwater Central Railroad, L.L.C.	109,058,400	94,240,000	17,120,000	-13.59%
F473	Sunoco Partners Real Estate Acquisition LLC	181,499	307,104	121,539	69.20%
F472	Sunoco Pipeline L.P.	92,798,573	96,800,692	24,473,573	4.31%
W250	SWWC Utilities, Inc. fka Tenkiller Utility Company	398,059	465,893	200,000	17.04%
A163	T.E.M. Enterprises d/b/a Xtra Airways	25,488	52,457		105.81%
T466	Tahlequah Cable TV	1,030,380	1,373,187	362,078	33.27%
V466	Tahlequah Cable TV	1,569,620	1,394,219	367,624	-11.17%
F526	Tallgrass Pony Express Pipeline, LLC	86,947,398	103,620,495	10,000,000	19.18%
T477	Teliasonera International Carrier, Inc	67,953	77,970		14.74%
T472	TerraCom, Inc.	2,511,971	3,413,955	526,221	35.91%
T470	Terral Telephone Company	3,656,149	4,151,623	2,709,815	13.55%
R140	Texas Oklahoma & Eastern Railroad, LLC	27,900,000	27,968,920	16,200,000	0.25%
W386	Texoma Water, LLC	120,873	125,707		4.00%
E010	The Arklahoma Corporation	49,627	122,748	49,303	147.34%
E020	The Empire District Electric Company	21,234,538	26,113,205	19,008,345	22.98%
T230	The Hinton Telephone Company of Hinton Oklah	8,132,190	9,566,975	9,566,975	17.64%
T465	T-Mobile Central, LLC	49,584,909	53,092,202	53,092,202	7.07%
T480	Totah Communications, Inc.	8,171,453	8,590,002	3,250,000	5.12%
T481	Total Customer Services, Inc.	113,600	59,000	59,000	-48.06%
A149	Trans States Airlines, LLC	2,992,185	1,017,637	818,680	-65.99%
F530	TransCanada Keystone Pipeline, LP	691,938,517	757,910,487	523,032,694	9.53%
G671	Transpetco Pipeline Company, LP	1,444,000	1,406,000	119,076	-2.63%
T485	Transworld Network, Corp	467	604	604	29.34%
R150	Tulsa-Sapulpa Union Railway Company, LLC	1,408,967	1,523,595	786,170	8.14%
R090	Union Pacific Railroad Company	695,334,127	749,375,344	661,998,413	7.77%
A160	United Continental Holdings Inc	350,000	2,553,193	1,305,486	629.48%

ID#	Company Name	2015 Fair Cash Value	2016 Fair Cash Value	2016 Company Rendered Value	2016 Fair Cash Value % Change
A162	United Parcel Service Co.	8,834,055	8,695,025	5,681,897	-1.57%
T492	United States Cellular Corporation	44,249,664	44,690,568	23,840,000	1.00%
T494	United Telephone Association, Inc.	245,467	245,467	245,467	0.00%
T497	UPN Holdings, LLC	1,700,000	3,133,414	2,800,000	84.32%
T496	Utphone, Inc	1,302,712	1,325,770		1.77%
F545	Valero Partners Wynnewood, LLC	27,000,000	28,000,000	3,000,000	3.70%
T500	Valliant Telephone Company	3,241,896	3,551,414	3,261,829	9.55%
T501	Valor Telecommunication of Texas, LP dba Winds	65,870,827	62,273,892	33,970,000	-5.46%
T303	Vantage Telecom, LLC dba Newroad Telecom	159,699	115,831	3,000	-27.47%
T503	Velocity The Greatest Phone Company Ever, Inc.	7,211	32,588		351.92%
R168	W F E C Railroad	14,000,000	14,000,000	14,000,000	0.00%
G718	West Texas Gas, Inc.	9,500,000	9,275,800	9,275,800	-2.36%
G720	Western Gas Interstate Company	2,500,000	2,644,057	2,446,750	5.76%
F550	WestTex 66 Pipeline Company	309,620	315,387	100,000	1.86%
F551	White Cliffs Pipeline, LLC	110,996,716	125,540,954	15,000,000	13.10%
T505	Wichita Online, Inc	1,500,000	841,750	400,000	-43.88%
R170	Wichita, Tillman & Jackson Railway Company	4,618,156	5,059,511		9.56%
T509	Windstream KDL, Inc.	9,273,384	9,128,463	7,550,796	-1.56%
T010	Windstream Oklahoma, Inc.	14,266,121	15,673,567	10,104,000	9.87%
G730	WTG Hugoton, L.P.	107,511	107,122	50,000	-0.36%
T510	Wyandotte Telephone Company	780,000	760,000	358,000	-2.56%
T016	Zayo Group, LLC	2,193,533	7,786,849	3,859,000	254.99%
Total Public Service Listed		15,031,183,258	15,514,240,712	11,868,957,517	3.21%
*Retirements (from prior year)		7,538,823			
Total Certified		15,038,722,081	15,514,240,712	11,868,957,517	3.16%

ID#	Company Name	2015 Fair Cash Value	2016 Fair Cash Value	2016 Company Rendered Value	2016 Fair Cash Value % Change
<u>AIRLINES</u>					
A018	Allegiant Air , LLC	1,284,449	3,232,263	1,614,168	151.65%
A020	American Airlines, Inc.	27,218,341	40,780,633	29,113,183	49.83%
A019	Ameriflight LLC	754,529	655,446		-13.13%
A039	Compass Airlines, LLC	26,640	2,050,735	1,940,730	7597.95%
A050	Delta Air Lines, Inc.	4,134,944	20,609,305	5,570,000	398.42%
A069	Endeavor Air, Inc	3,539,528	2,338,803		-33.92%
A090	Envoy Air, Inc.	4,605,590	4,680,884	1,778,792	1.63%
A041	Express Jet Airlines, Inc.	9,692,493	8,545,992	7,000,000	-11.83%
A070	Federal Express Corporation	27,795,921	29,384,817	28,769,153	5.72%
A074	Frontier Airlines, Inc.	3,493,531	418,314	303,885	-88.03%
A076	Gojet Airlines, LLC	2,387,089	2,972,804	2,513,918	24.54%
A100	Martinaire Aviation, LLC	900,000	1,201,923	800,000	33.55%
A102	Mesa Air Group, Inc.	5,944,102	19,762,043	7,088,558	232.46%
A105	Miami Air International, Inc.	500,000	334,977	270,000	-33.00%
A122	MN Airlines, LLC dba Sun Country Airlines	350,000	488,329	400,000	39.52%
A107	PSA Airlines, Inc.		4,149,796	3,965,055	
A116	Republic Airways Holdings, Inc.	6,064,346	4,906,183	2,470,592	-19.10%
A118	Sierra Pacific Airlines, Inc.	477,891	617,749	120,000	29.27%
A117	SkyWest Airlines, Inc.	7,777,117	8,380,783	6,000,000	7.76%
A115	Songbird Airways a/k/a Sky King, Inc.		33,384		
A120	Southwest Airlines Co., dba: Southwest	51,569,625	56,502,329	48,000,000	9.57%
A163	T.E.M. Enterprises d/b/a Xtra Airways	25,488	52,457		105.81%
A149	Trans States Airlines, LLC	2,992,185	1,017,637	818,680	-65.99%
A160	United Continental Holdings Inc	350,000	2,553,193	1,305,486	629.48%
A162	United Parcel Service Co.	8,834,055	8,695,025	5,681,897	-1.57%
		170,717,864	224,365,804	155,524,097	31.42%
<u>DISTRIBUTION PIPELINES</u>					
D030	Arkansas Oklahoma Gas Corporation	14,902,085	15,275,612	13,000,000	2.51%
D020	Centerpoint Energy Arkla	64,287,852	67,333,411	55,000,000	4.74%
D390	Oklahoma Natural Gas, a division of One Gas, Inc.	543,473,117	518,362,892	485,000,000	-4.62%
D400	Panhandle Natural Gas, Inc	33,251	33,840		1.77%
		622,696,305	601,005,755	553,000,000	-3.48%
<u>ELECTRIC COMPANIES</u>					
E005	AEP Oklahoma Transmission Company, Inc.	251,938,360	288,948,106	212,462,735	14.69%
E030	ITC Great Plains, LLC	31,049,044	29,581,483	25,862,323	-4.73%
E050	Oklahoma Gas and Electric Company	3,575,713,218	3,468,723,896	2,886,030,327	-2.99%
E060	Public Service Company of Oklahoma	1,440,975,611	1,499,739,309	1,350,000,000	4.08%
E070	Southwestern Electric Power Company	20,629,678	21,307,396	15,000,000	3.29%
E080	Southwestern Public Service Company	35,402,440	41,922,684	37,471,300	18.42%
E010	The Arklahoma Corporation	49,627	122,748	49,303	147.34%
E020	The Empire District Electric Company	21,234,538	26,113,205	19,008,345	22.98%
		5,376,992,516	5,376,458,827	4,545,884,333	-0.01%
<u>FLUID PIPELINES</u>					
F040	B P Pipeline (North America) Inc.	11,384,597	12,131,280	10,400,000	6.56%
F030	BKEP Pipeline, LLC	51,046,276	50,005,340	33,785,000	-2.04%
F080	Breitbart Energy Partners	2,096,274	1,525,490	1,000,000	-27.23%

ID#	Company Name	2015 Fair Cash Value	2016 Fair Cash Value	2016 Company Rendered Value	2016 Fair Cash Value % Change
F138	C C P S Transportation, L L C	62,647,270	63,517,379	22,000,000	1.39%
F139	Centurion Pipeline L.P.	78,327,483	88,463,723	66,730,664	12.94%
F140	Chisholm Pipeline Company	3,100,787	2,894,534	2,000,000	-6.65%
F147	Coffeyville Resources Crude Transportation, LLC	24,698,834	34,259,807	20,000,000	38.71%
F460	DCP Southern Hills Pipeline LLC	318,112,235	286,392,950	254,754,208	-9.97%
F243	Enbridge Pipelines (FSP), LLC	281,675,698	243,211,097	150,000,000	-13.66%
F242	Enbridge Pipelines (Ozark), LLC	81,829,289	77,102,543	35,000,000	-5.78%
F525	Enterprise Crude Pipeline, LLC	179,977,917	105,297,982	94,558,212	-41.49%
F245	Excel Pipeline, LLC	4,500,000	12,052,848	4,387,500	167.84%
F250	Explorer Pipeline Company	75,148,812	80,156,792	60,000,000	6.66%
F260	Front Range Pipeline, LLC	34,985,933	39,959,703	21,500,000	14.22%
F270	Hawthorn Oil Transportation (Oklahoma), Inc	3,350,000	3,100,000	3,100,000	-7.46%
F410	HEP Fin-Tex / Trust River LP	1,315,552	1,338,837		1.77%
F280	Jayhawk Pipeline Corporation	995,989	934,821	530,197	-6.14%
F292	K P P Supply Company	9,495,603	8,344,621	8,344,621	-12.12%
F293	Koch Pipeline Company, L.P (Koch Gathering Syst	24,065	24,065	18,048	0.00%
F310	Magellan Ammonia Pipeline Company, LP	8,874,410	9,650,917	3,000,000	8.75%
F560	Magellan Pipeline Company, LP	221,620,062	227,369,167	158,690,000	2.59%
F315	Marketlink, LLC	94,573,784	95,950,069	17,919,877	1.46%
F320	Mid-America Pipeline Company LLC	37,382,767	37,252,725	36,661,000	-0.35%
F340	Mobil Pipe Line Company	734,799	732,670	700,000	-0.29%
F219	NuStar Logistics, L.P.	18,000,000	18,433,406	18,000,000	2.41%
F010	ONEOK Arbuckle North Pipeline, LLC	27,146,020	25,115,191	2,000,000	-7.48%
F409	ONEOK NGL Pipeline	50,007,968	42,631,953	2,000,000	-14.75%
F411	ONEOK Sterling III Pipeline, L.L.C.	249,577,024	257,760,630	199,757,000	3.28%
F365	Osage Pipe Line Company, LLC	28,885,687	24,809,906	20,000,000	-14.11%
F370	Phillips 66 Carrier LLC	8,721,257	8,499,836	2,500,000	-2.54%
F190	Phillips 66 Pipeline LLC	125,341,721	130,405,918	55,000,000	4.04%
F371	Phillips Texas Pipeline Co, Ltd.	20,001,202	21,111,776	5,000,000	5.55%
F135	Plains Pipeline, L P	278,574,489	275,330,655	243,353,370	-1.16%
F330	Red River Crude Pipelines LLC		26,103,540	8,100,000	
F423	Seaway Crude Pipeline Company	373,062,890	405,344,748	380,859,000	8.65%
F443	Skelly-Belvieu Pipeline Company, LLC	4,153,384	4,847,993	3,000,000	16.72%
F473	Sunoco Partners Real Estate Acquisition LLC	181,499	307,104	121,539	69.20%
F472	Sunoco Pipeline L.P.	92,798,573	96,800,692	24,473,573	4.31%
F526	Tallgrass Pony Express Pipeline, LLC	86,947,398	103,620,495	10,000,000	19.18%
F530	TransCanada Keystone Pipeline, LP	691,938,517	757,910,487	523,032,694	9.53%
F545	Valero Partners Wynnewood, LLC	27,000,000	28,000,000	3,000,000	3.70%
F550	WestTex 66 Pipeline Company	309,620	315,387	100,000	1.86%
F551	White Cliffs Pipeline, LLC	110,996,716	125,540,954	15,000,000	13.10%
		3,781,542,401	3,834,560,031	2,520,376,503	1.40%

GAS PIPELINES

G015	A N R Pipeline Company	19,837,940	21,016,668	17,400,000	5.94%
G009	Anadarko Gathering Company	2,245,163	2,643,507	712,000	17.74%
G345	Arkoma Woodford Pipeline, LLC	150,000	230,000		53.33%
G070	Cimarron River Pipeline	35,250,482	28,857,996	11,498,853	-18.13%
G095	Colorado Interstate Gas Company, LLC	54,415,542	56,580,299	35,000,000	3.98%
G150	Dry Trails Midstream Energy, LLC	68,566	69,372		1.18%
G130	El Paso Natural Gas Company, LLC	6,646,357	7,377,572	3,000,000	11.00%
G021	Enable Gas Transmission LLC	179,064,210	160,767,410	127,909,153	-10.22%
G320	Enable Oklahoma Intrastate Transmission LLC f/k/	303,465,079	312,849,661	212,425,555	3.09%
G135	Enerfin Resources I Limited Partnership	10,300,000	8,500,000	8,500,000	-17.48%

ID#	Company Name	2015 Fair Cash Value	2016 Fair Cash Value	2016 Company Rendered Value	2016 Fair Cash Value % Change
G162	Fort Cobb Fuel Authority, LLC	2,300,000	2,800,000	1,000,000	21.74%
G471	Gulf Crossing Pipeline Company, LLC	59,249,475	58,794,049	50,000,000	-0.77%
G227	Leann Gas Company, LLC	1,000,000	1,000,000	500,000	0.00%
G348	Markwest Pioneer, L.L.C	35,500,000	35,500,000	34,000,000	0.00%
G349	Midcontinent Express Pipeline LLC	12,132,210	11,440,893	5,000,000	-5.70%
G365	MV Pipelines, LLC - dba KPC Pipeline, LLC	4,059,831	3,954,030	1,000,000	-2.61%
G350	Natural Gas Pipeline Company of America, LLC	106,692,366	104,654,545	85,000,000	-1.91%
G353	Navitas OK3, LLC	330,000	325,000		-1.52%
G355	Navitas WinStar, LLC	1,750,000	1,735,000		-0.86%
G360	Northern Natural Gas Company	38,283,642	40,973,161	37,000,000	7.03%
G405	OK TEX Pipeline, L.L.C.	3,472,812	3,516,699	2,009,500	1.26%
G407	ONEOK Gas Storage. L.L.C.	109,199,617	146,404,921	87,250,100	34.07%
G408	ONEOK Gas Transportation, L.L.C.	115,218,462	118,366,651	87,925,157	2.73%
G440	Ozark Gas Transmission, LLC	11,478,416	11,597,669	5,000,000	1.04%
G470	Panhandle Eastern Pipe Line Company, LP	12,722,419	23,734,698	10,000,000	86.56%
G370	Southern Star Central Gas Pipeline, Inc.	86,541,000	93,327,893	85,240,000	7.84%
G468	Southwest Gas Storage /DBA: Pan Gas Storage	18,334,365	19,379,072	3,000,000	5.70%
G380	State Pipeline Corp.	300,000	300,000	300,000	0.00%
G671	Transpetco Pipeline Company, LP	1,444,000	1,406,000	119,076	-2.63%
G718	West Texas Gas, Inc.	9,500,000	9,275,800	9,275,800	-2.36%
G720	Western Gas Interstate Company	2,500,000	2,644,057	2,446,750	5.76%
G730	WTG Hugoton, L.P.	107,511	107,122	50,000	-0.36%
		1,243,559,465	1,290,129,745	922,561,944	3.74%

RAILROADS

R015	A T & L Railroad	4,728,799	5,786,130		22.36%
R019	Arkansas Oklahoma Railroad, Inc	741,395	1,665,704	1,643,941	124.67%
R020	Arkansas Southern Railroad, LLC	179,806	207,392	55,990	15.34%
R033	Blackwell Northern Gateway Railroad	15,477	15,751		1.77%
R030	BNSF Railway Company	950,849,368	1,105,930,194	873,793,000	16.31%
R035	Cimarron Valley Railroad, LC	1,625,040	1,560,039	300,000	-4.00%
R045	Farmrail Corporation	2,905,232	3,089,988	1,200,000	6.36%
R055	Grainbelt Corporation	8,047,087	7,663,200	4,000,000	-4.77%
R060	Hollis & Eastern Railroad Company LLC	2,250,000	2,150,000	2,000,000	-4.44%
R070	Kansas City Southern Railway Company	112,825,231	90,573,237	81,000,000	-19.72%
R075	Kiamichi Railroad Company LLC	22,314,201	35,508,590		59.13%
R100	Northwestern Oklahoma Railroad Co.	5,312,945	4,653,053	4,397,356	-12.42%
R130	Sand Springs Railway Company	5,087,450	4,000,000	4,000,000	-21.38%
R134	South Kansas And Oklahoma Railroad LLC	9,333,466	8,073,819	5,837,074	-13.50%
R139	Stillwater Central Railroad, L.L.C.	109,058,400	94,240,000	17,120,000	-13.59%
R140	Texas Oklahoma & Eastern Railroad, LLC	27,900,000	27,968,920	16,200,000	0.25%
R150	Tulsa-Sapulpa Union Railway Company, LLC	1,408,967	1,523,595	786,170	8.14%
R090	Union Pacific Railroad Company	695,334,127	749,375,344	661,998,413	7.77%
R168	W F E C Railroad	14,000,000	14,000,000	14,000,000	0.00%
R170	Wichita, Tillman & Jackson Railway Company	4,618,156	5,059,511		9.56%
		1,978,535,147	2,163,044,467	1,688,331,944	9.33%

TELECOMMUNICATION COMPANIES

T020	A T & T Communications	24,762,870	24,106,083	23,000,000	-2.65%
T123	A T & T Mobility L L C	186,723,695	264,207,406	200,000,000	41.50%
T013	Airespring, Inc.	37,995	39,789		4.72%
T014	Alpheus Communications, LLC	102,338	102,122		-0.21%

ID#	Company Name	2015 Fair Cash Value	2016 Fair Cash Value	2016 Company Rendered Value	2016 Fair Cash Value % Change
T030	Atlas Telephone Company, Inc.	2,434,814	2,538,172	2,320,099	4.25%
T005	Atlink Services, LLC		5,575,366		
T038	BCI Telephone of Oklahoma (2), LLC	125,000	195,000		56.00%
T037	BCI Telephone of Oklahoma, LLC	225,000	275,000		22.22%
T040	Beggs Telephone Company, Inc.	1,802,159	1,704,500	1,517,940	-5.42%
T050	Bixby Telephone Company	10,579,047	8,998,235	8,998,235	-14.94%
T039	BTC Broadband, Inc	1,584,163	2,500,000	1,299,504	57.81%
T001	C V Cellular	3,000,000	3,730,275	2,500,000	24.34%
T060	Canadian Valley Telephone Co.	2,120,798	1,970,317	1,885,396	-7.10%
T070	Carnegie Telephone Company, Inc.	1,619,148	2,407,000	2,331,346	48.66%
T462	Cebridge Telecom OK, LLC	349,080	386,266	350,518	10.65%
T504	Cellco Partnership d/b/a Verizon Wireless	76,197,000	83,125,833	78,773,000	9.09%
T073	Cellular Network Partners	35,673,830	44,007,734	12,000,000	23.36%
T078	Central Cellular, Inc.	5,481,693	5,300,000	1,910,026	-3.31%
T080	Central Oklahoma Telephone Company	7,509,905	8,076,020	8,076,020	7.54%
T082	Century Tel of NW Arkansas L L C	1,287,749	1,274,785	801,000	-1.01%
T384	CenturyLink Communications, LLC	14,988,676	15,874,256	12,000,000	5.91%
T090	Cherokee Telephone Company	9,540,863	10,545,750		10.53%
T099	Chickasaw Telecommunications Services, Inc.	13,000,000	13,000,000	10,500,000	0.00%
T100	Chickasaw Telephone Company	11,066,513	12,774,884	9,750,000	15.44%
T110	Chouteau Telephone Company	7,669,058	7,782,640	4,875,342	1.48%
T120	Cimarron Telephone Company	18,079,908	16,399,390	8,000,000	-9.29%
T125	Conterra Ultra Broadband	696,146	662,163	471,475	-4.88%
T130	Cowboy Telephone, Inc	200,000	200,000	200,000	0.00%
T132	Cox Oklahoma Telecom, L L C.	57,200,000	55,500,000	40,600,000	-2.97%
T160	Craw-Kan Telephone Cooperative, Inc.	296,644	333,321	333,321	12.36%
T170	Cross Telephone Company LLC	16,098,586	16,131,501	8,943,300	0.20%
T171	Cross Wireless, LLC	8,000,000	10,671,696	8,000,000	33.40%
T167	Cross-Canadian Wireless	3,000,000	4,000,000	1,000,000	33.33%
T304	Crown Castle NG Central, Inc	7,326,134	6,875,983	4,987,549	-6.14%
T185	Dobson Technologies Transport and Telecom Solu	24,432,499	26,107,529	11,566,800	6.86%
T190	Dobson Telephone Company	18,000,000	18,009,526	17,000,000	0.05%
T301	EarthLink Business , LLC	891,673	924,978	704,724	3.74%
T198	EasyTel Communications Carrier Corporation	875,000	3,200,000	2,100,000	265.71%
T200	Elkhart Telephone Co., Inc.	363,861	347,308	347,308	-4.55%
T206	Epic Touch, LLC	802,599	274,101	221,727	-65.85%
T211	Fiberlight, LLC	582,673	600,000	600,000	2.97%
T213	Fidelity Cablevision, Inc	1,918,802	1,724,848	906,300	-10.11%
T218	Fulltel, Inc.	135,000	130,000		-3.70%
T220	Grand Telephone Company, Inc.	10,355,986	10,216,440	9,084,925	-1.35%
T231	Head Start Telecom, Inc. dba Dartphone	65,000	99,379	99,379	52.89%
T240	Indian Nations Fiberoptics, Inc.	42,225,158	42,734,745	32,500,000	1.21%
T247	Inventive Technology, Ltd.	130,000	137,000	130,000	5.38%
T251	KanOkla Communications LLC	360,186	358,395	248,807	-0.50%
T250	KanOkla Telephone Association	15,490,469	15,375,917	15,375,917	-0.74%
T249	K-Powernet, LLC	9,550,676	10,668,285	10,668,285	11.70%
T260	Lavaca Telephone Company, Inc.	3,053,360	2,810,376	2,355,779	-7.96%
T259	Level 3 Communications, LLC	34,869,575	43,802,079	30,708,950	25.62%
T261	Logix Communications, L P	7,362,507	6,269,120	2,436,769	-14.85%
T267	M B O Video LLC	15,584,590	16,449,116	8,000,000	5.55%
T265	M C I Communications Services, Inc.	56,089,703	54,829,396	33,748,000	-2.25%
T264	M C I Metro Access Transmission Services, LLC	9,297,619	8,811,742	6,296,000	-5.23%
T268	McLeod USA Telecomm Services, Inc.	24,928,756	25,017,964	13,943,613	0.36%
T280	Medicine Park Telephone Company	5,856,243	6,377,800	5,898,570	8.91%

ID#	Company Name	2015 Fair Cash Value	2016 Fair Cash Value	2016 Company Rendered Value	2016 Fair Cash Value % Change
T290	Mid-America Telephone Company	1,490,340	1,344,654	603,000	-9.78%
T302	NextEra FiberNet, LLC	1,114,141	1,323,309	234,525	18.77%
T306	Northeast Rural Services dba Bolt Fiber Optics	8,873,191	31,355,236	23,645,715	253.37%
T305	NTS Communications, Inc.	130,834	133,150		1.77%
T212	NuVox Communications of Oklahoma, Inc.	4,775,760	4,006,244	2,302,425	-16.11%
T320	Oklahoma Communications Systems, Inc.	9,397,590	8,168,738	2,776,000	-13.08%
T340	Oklahoma Western Telephone Company	7,069,511	8,028,690	8,028,690	13.57%
T310	Oklahoma Windstream, LLC	14,018,146	15,309,478	9,539,000	9.21%
T330	Oklatel Communications, Inc.	2,512,198	2,435,197	1,250,000	-3.07%
T242	Optictel LLC	1,350,000	1,225,000	500,000	-9.26%
T243	Optictel Long Distance LLC	320,000	310,000	20,000	-3.13%
T346	Ozark Telephone Company	776,889	750,097	750,097	-3.45%
T349	Panhandle Telecommunication Systems, Inc.	16,231,782	17,279,194	12,087,625	6.45%
T350	Panhandle Telephone Cooperative, Inc.	32,228,361	31,823,044	26,500,000	-1.26%
T359	Pine Cellular Phones, Inc.	8,300,000	6,487,158	6,248,214	-21.84%
T360	Pine Telephone Company, Inc.	27,235,522	28,800,842	28,665,396	5.75%
T369	Pioneer Long Distance	19,599,900	14,973,200	2,191,200	-23.61%
T370	Pioneer Telephone Coop	75,955,620	68,119,800	21,000,000	-10.32%
T380	Pottawatomie Telephone Company, L.L.C	9,813,000	8,910,538	8,000,000	-9.20%
T382	Rhino Communications		456,581	327,676	
T388	SafeTel, LLC	6,280	6,391		1.77%
T390	Salina Spavinaw Telephone Company Inc	6,937,197	6,808,760	3,000,000	-1.85%
T399	Santa Rosa Communications, Inc.	118,192	134,346	58,197	13.67%
T400	Santa Rosa Telephone Cooperative, Inc.	3,123,507	3,108,107	794,986	-0.49%
T402	Savvis Communications Corporation	12,290	11,548	11,200	-6.04%
T410	Seneca Telephone Company	921,561	823,030	823,030	-10.69%
T420	Shidler Telephone Company	6,226,048	5,882,940	5,169,695	-5.51%
T430	Sooner Wireless, LLC	259,493	251,252	193,215	-3.18%
T440	South Central Telephone Association	2,622,370	2,347,690	1,173,420	-10.47%
T459	Southwest Oklahoma Telecommunications Inc.	950,000	945,000	922,299	-0.53%
T450	Southwest Oklahoma Telephone Company	902,563	903,411	753,294	0.09%
T460	Southwestern Bell Telephone Co/SWBT Purchasin	421,288,045	434,235,287	374,756,200	3.07%
T297	Spok, Inc	340,679	305,831	289,620	-10.23%
T495	Sprint Communications Company, LP	6,787,994	6,697,539	4,700,000	-1.33%
T468	Sprint Wireless	64,689,925	60,950,896	55,000,000	-5.78%
T466	Tahlequah Cable TV	1,030,380	1,373,187	362,078	33.27%
T477	Teliasonera International Carrier, Inc	67,953	77,970		14.74%
T472	TerraCom, Inc.	2,511,971	3,413,955	526,221	35.91%
T470	Terral Telephone Company	3,656,149	4,151,623	2,709,815	13.55%
T230	The Hinton Telephone Company of Hinton Oklah	8,132,190	9,566,975	9,566,975	17.64%
T465	T-Mobile Central, LLC	49,584,909	53,092,202	53,092,202	7.07%
T480	Totah Communications, Inc.	8,171,453	8,590,002	3,250,000	5.12%
T481	Total Customer Services, Inc.	113,600	59,000	59,000	-48.06%
T485	Transworld Network, Corp	467	604	604	29.34%
T492	United States Cellular Corporation	44,249,664	44,690,568	23,840,000	1.00%
T494	United Telephone Association, Inc.	245,467	245,467	245,467	0.00%
T497	UPN Holdings, LLC	1,700,000	3,133,414	2,800,000	84.32%
T496	Utphone, Inc	1,302,712	1,325,770		1.77%
T500	Valliant Telephone Company	3,241,896	3,551,414	3,261,829	9.55%
T501	Valor Telecommunication of Texas, LP dba Winds	65,870,827	62,273,892	33,970,000	-5.46%
T303	Vantage Telecom, LLC dba Newroad Telecom	159,699	115,831	3,000	-27.47%
T503	Velocity The Greatest Phone Company Ever, Inc.	7,211	32,588		351.92%
T505	Wichita Online, Inc	1,500,000	841,750	400,000	-43.88%
T509	Windstream KDL, Inc.	9,273,384	9,128,463	7,550,796	-1.56%

ID#	Company Name	2015 Fair Cash Value	2016 Fair Cash Value	2016 Company Rendered Value	2016 Fair Cash Value % Change
T010	Windstream Oklahoma, Inc.	14,266,121	15,673,567	10,104,000	9.87%
T510	Wyandotte Telephone Company	780,000	760,000	358,000	-2.56%
T016	Zayo Group, LLC	2,193,533	7,786,849	3,859,000	254.99%
		1,786,439,262	1,931,084,800	1,418,639,630	8.10%
<u>VIDEO SERVICES PROVIDER</u>					
V170	Cross Telephone Company LLC	102,064	102,273	56,700	0.20%
V185	Dobson Technologies Transport and Telecom Solu	5,568,114	5,491,998	2,433,200	-1.37%
V213	Fidelity Cablevision, Inc	17,116,935	16,355,323	8,593,700	-4.45%
V306	Northeast Rural Services dba Bolt Fiber Optics		13,425,164	10,124,230	
V349	Panhandle Telecommunication Systems, Inc.	3,476,550	3,805,850	2,662,375	9.47%
V369	Pioneer Long Distance, Inc.	150,100	5,526,800	808,800	3582.08%
V460	Southwestern Bell Telephone Co/SWBT Purchasin	39,488,555	44,313,630	38,243,800	12.22%
V466	Tahlequah Cable TV	1,569,620	1,394,219	367,624	-11.17%
		67,471,938	90,415,257	63,290,429	34.00%
<u>WATER COMPANIES</u>					
W020	Blue Quail Water Company, Inc.	71,576	77,061		7.66%
W070	Corral Creek Water	55,000	52,000	50,000	-5.45%
W090	Davis Glenn Estates Water Utility	18,000	15,500	10,000	-13.89%
W120	Frontier Shores Property Owners Association Wat	59,500	45,000		-24.37%
W170	Hickory Meadows Mutual Wtr Co., Inc.	83,501	88,000		5.39%
W210	Ironside Water District, Inc.	197,000	198,000		0.51%
W400	Lake Region Electric Development Inc.	1,959,260	1,862,228	1,058,494	-4.95%
W300	Oak Hills Water Systems, Inc.	35,000	37,000		5.71%
W087	Park Rentals, LLC	70,000	62,000	30,143	-11.43%
W325	Pecan Valley Water Works, LLC	158,000	145,000		-8.23%
W350	South Union Water Company, Inc.	2,591	2,637		1.78%
W250	SWWC Utilities, Inc. fka Tenkiller Utility Company	398,059	465,893	200,000	17.04%
W386	Texoma Water, LLC	120,873	125,707		4.00%
		3,228,360	3,176,026	1,348,637	-1.62%
Total Public Service Listed		15,031,183,258	15,514,240,712	11,868,957,517	3.21%
	*Retirements (from prior year)	7,538,823			
Total Certified		15,038,722,081	15,514,240,712	11,868,957,517	3.16%

	<u>2016 Fair Cash Value</u>	<u>2015 Fair Cash Value</u>	<u>2015 Assessed Value</u>
Airlines and Railroads	2,387,410,271	2,149,288,393	254,475,746
Video Services Provider	90,415,257	73,521,886	8,822,626
Public Service Corporations	<u>13,036,415,184</u>	<u>12,815,911,802</u>	<u>2,928,435,847</u>
Total	<u><u>15,514,240,712</u></u>	<u><u>15,038,722,081</u></u>	<u><u>3,191,734,219</u></u>

	<u>2016 Assessed Value</u>
Railroads and Airlines Assessed Value @ 11.84%=	282,669,376
Video Services Provider Assessed Value @ 12.00% =	10,849,831
Public Service Assessed Value @ 22.85%=	<u>2,978,820,870</u>
Total	<u><u>3,272,340,076</u></u>

Agenda Item #9

Discussion and possible action on findings of the Oklahoma Tax Commission for late filing penalties of railroads, air carriers and public service corporations under 68 O.S. 2011, Section 2857 (B).

**2016 Late/No File Administrative Penalty
Railroad, Air Carrier or Public Service Corporation
68 O.S. § 2857**

ID	Company	Filing Day(s) Late	Situs Counties	Fair Cash Value	Assessed Value	Penalty @ \$200 per day per County	Penalty @ 1% of Assessed Value	Penalty Applied
D400	Panhandle Natural Gas, Inc	63	2	33,840	7,732	25,200	77	77
R033	Blackwell Northern Gateway Railroad	36	1	15,751	1,865	7,200	19	19
T/V213	Fidelity Cablevision, Inc	11	1	18,080,171	2,356,767	2,200	23,568	2,200
T305	NTS Communications, Inc.	63	2	133,150	30,425	25,200	304	304
T388	SafeTel, LLC	63	1	6,391	1,460	12,600	15	15
T496	Utphone, Inc	48	1	1,325,770	302,938	9,600	3,029	3,029
W087	Park Rentals, LLC	3	1	62,000	14,167	600	142	142
W300	Oak Hills Water Systems, Inc.	14	1	37,000	8,455	2,800	85	85
W325	Pecan Valley Water Works, LLC	3	1	145,000	33,133	600	331	331
W350	South Union Water Company, Inc.	63	1	2,637	603	12,600	6	6

Total Administrative Penalty:

\$6,208

Penalty for No File - worked the number of filing days late to the Statutory date for the State Board of Equalization meeting, the third Monday in June

Agenda Item #10: Discussion and possible action to establish an assessment ratio for railroads, air carriers, public service corporations, and video service providers.
68 O.S. 2011 § 2847.