



Division of Tax Equalization
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To: All County Auditors

From: Shelley Wilson, Executive Administrator, Tax Equalization Division *SW*

Re: Taxation of Oil and Gas Reserves for Tax Year 2018

Date: September 27, 2019

On September 25, 2019 the final taxable values for tax year 2019 for producing oil and gas wells were posted to the Department of Taxation's website at http://www.tax.ohio.gov/real_property/OilGas.aspx and a link to that site was emailed to county auditors.

Producers who believe there are errors in their values will need to file formal complaints with the board of revision.

Due to increased enforcement efforts by the Department of Natural Resources, there was no need to force assessments on previously producing wells for which no production was reported during 2018. Instead, late filers for that reporting period are included as a separate file in the September 2019 release for assessment as omitted property from tax year 2018.

If you have any questions regarding this process you are welcome to contact either Ken Aikman or myself. Our contact information is listed below.

Ken Aikman 614-466-8227 or at kennethaikman@tax.state.oh.us

Shelley Wilson 614-466-5744 or at shelley.wilson@tax.state.oh.us

If you did not receive the email containing the link to the 2019 value file and the 2018 omitted property file, we do not have a good address for you, and you need to contact us at DTE@tax.state.oh.us with a correct address so that you receive electronic notices about the availability of oil and gas values.

SW/KA/cmz