



*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 2020

Date: September 29, 2020

On September 29, 2020 the final taxable values for tax year 2020 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 2020 release for assessment as omitted property for tax year 2019.

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 at kennethaikman@tax.state.oh.us

Shelley Wilson at shelley.wilson@tax.state.oh.us

If you did not receive the email containing the link to the 2020 value file and the 2019 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