

# Gas/oil wells and lighting assessments – ROI with GIS

Richard J. Kotapish, GISP

GIS Director

Lake County GIS Department



***2010 Ohio GIS Conference***

***September 15-17, 2010***

***Crowne Plaza North Hotel***

***Columbus, Ohio***

# History

Geauga County's oil and gas well administrator (Susan Kotapish) was trying to find the production volume of the unannounced gas well less than 150' from our property. Not finding it, she wondered if this, or other wells, might be missing on County records.

Investigation



# Standard Maintenance



# History

H.B. 278, in effect since September 2004, put the Ohio Department of Natural Resources in charge of issuing permits for natural gas and oil wells in the state. Previously, drillers had to obtain permits from the cities, villages and townships where the wells were to be sunk.

House Bill 278 opened the door to oil and gas well drilling throughout the State.

(125th General Assembly)  
(Substitute House Bill Number 278)

## **AN ACT**

**To amend sections 303.211, 519.211, 1509.02, 1509.03, 1509.06, 1509.23, 1509.31, and 1510.11 and to repeal section 1509.39 of the Revised Code to declare that the Division of Mineral Resources Management in the Department of Natural Resources has exclusive authority to regulate the permitting, location, and spacing of oil and gas wells in the state, and to revise the laws governing the drilling of oil and gas and the oil and natural gas marketing program.**

# History

Companies are required to file a Form 6, Ohio Return of Oil and Gas Properties.

**DTE Form 6**  
Rev. 5/05

**OHIO RETURN OF OIL AND GAS PROPERTIES**  
For Calendar Year Ending December 31, 2009

GEAUGA  
County Name

File with County Auditor by May following above date

Auditor's No.

**Name of Operator:** CEDAR VALLEY ENERGY, INC.  
**Address:** PO BOX 726 WOOSTER, OH 44691  
**Tax Billing Address:**  
**State of Incorporation (if a corporation):** OH  
**Permit Number(s):** 34-055-2-1850

**RECEIVED**  
MAY 28 2010  
Frank J. Giiha  
Geauga County Auditor

**POSTED**  
5/28

**Description of Property**  
1. Name of Land Owner: CARDWELL SPISAK #1  
Location: City, Village or Township: BAINBRIDGE Taxing District: GEAUGA  
Parcel Number(s): 02-800551 No. of Acres: 20

**Production Information**  
2. (a) Number of producing wells on property at end of year: 1  
(b) Number of commonly metered wells included on this report: 1  
3. If flush production is claimed, date of first production: 08/01/2006

Number of days left in year: 365

	OIL (Bbls.)	GAS (MCF)
4.		
5.		
6.	34.13	8,726.00
7.		
8.		
9.	34.13	8,726.00
10.	0.09	23.91

4. Flush Production:  
5. Secondary recovery production (Do not claim if flush production is claimed.)  
6. Total production for calendar year  
7. Less: 42.5% of flush production on Line 4  
8. Less: 50% of secondary recovery production on Line 5  
9. Net annual production after all deductions (Line 6 minus Lines 7 & 8)  
10. Average daily production (See instructions)

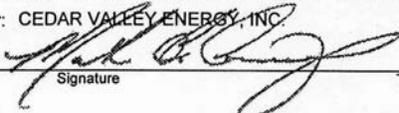
(to be completed by operator):

	Avg. Daily Production (line 10)	X	Dec Working Interest	X	Taxable Value (see instructions)	=	Assessed Value	
11. Oil	0.09 Bbls.	X	83.5000000	X	2620.00	=	196.89	
12. Gas	23.91 MCF	X	83.5000000	X	500.00	=	9982.43	
13. Total Assessed Value of Working Interest								10179.32

**Valuation of Royalty Interests**  
SEE ATTACHED SCHEDULE

**DECLARATION**  
I declare under penalty of perjury that I have examined this return, including any accompanying schedules and statements and to the best of my knowledge and belief, this return is true, correct, and complete.

Taxpayer: CEDAR VALLEY ENERGY, INC.

By:  Vice President Date: 05/26/2010

Signature Title

# History

She discovered that oil and gas well operators were not always filing forms 6 and A with the State in a timely fashion or sometimes at all, thus avoiding paying taxes due. Imagine that, an oil company not being a good corporate citizen.

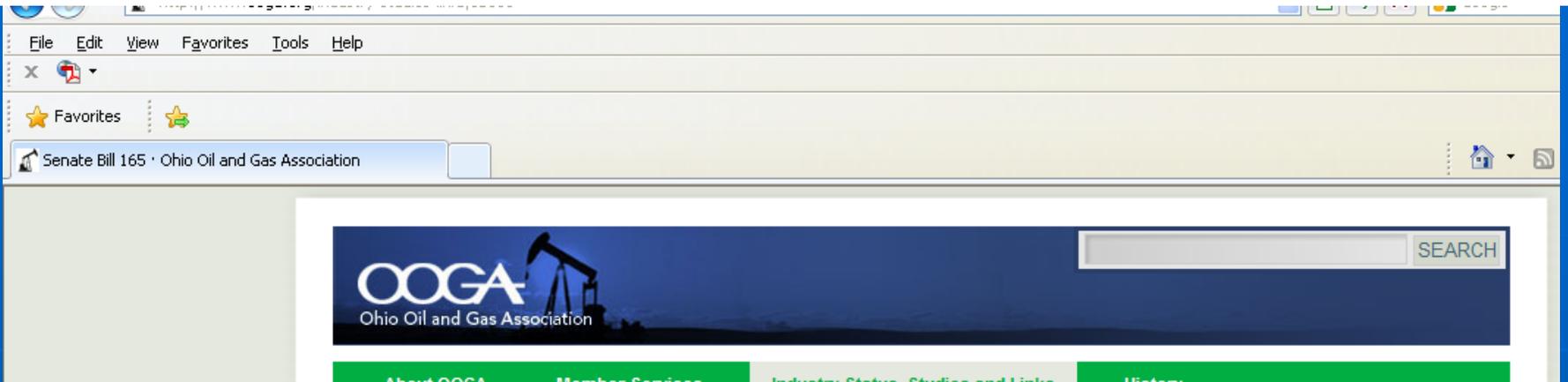


AP

AP

# The rare bald scowling pelican





## Our World

***By: Thomas Stewart, Executive Vice President***

Today in the United States a relentless societal attack on the oil and gas exploration and production industry is underway. The attack is promoted by richly funded organizations opposed to oil and gas development. They own the Congress, the Presidency and, for the most part, the media. They own the American mind.

[Click HERE to view Senator Tom Niehaus' Sponsor testimony on Senate Bill 165](#)

[Click HERE to view ODNR Director Sean Logan's testimony on Senate Bill 165](#)

[Click HERE to view OOGA Executive Vice President Tom Stewart's testimony on Senate Bill 165](#)



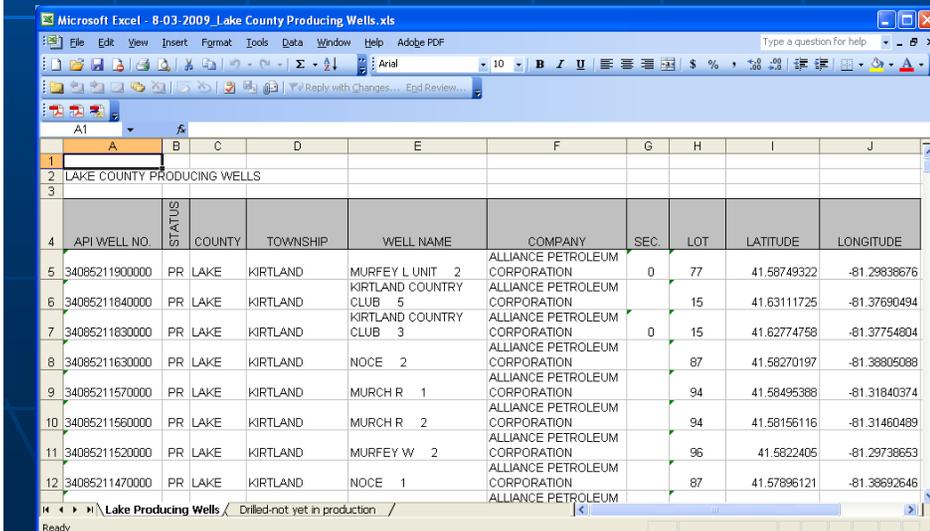
### Our World

***By: Thomas Stewart, Executive Vice President***

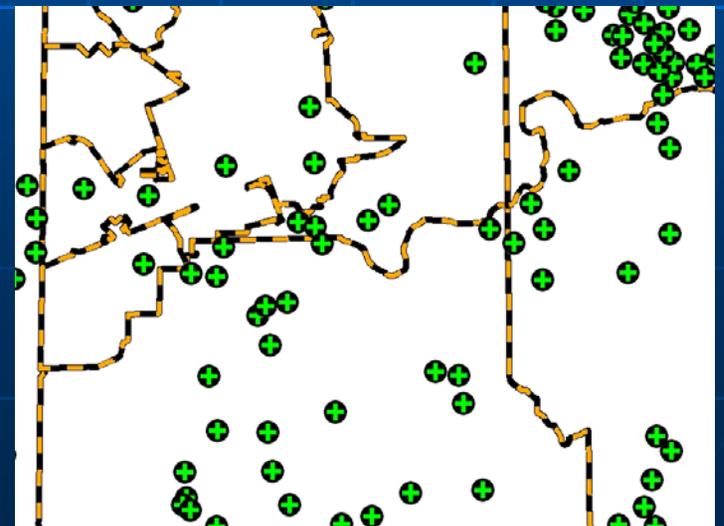
Today in the United States a relentless societal attack on the oil and gas exploration and production industry is underway. The attack is promoted by richly funded organizations opposed to oil and gas development. They own the Congress, the Presidency and, for the most part, the media. They own the American mind.

# History

Geauga County GIS staff compared the State's gas well list to those in their GIS and determined which wells were unknown to Geauga County. This step can also be completed by requesting a list of gas wells from your Auditor's system.



API WELL NO.	STATUS	COUNTY	TOWNSHIP	WELL NAME	COMPANY	SEC	LOT	LATITUDE	LONGITUDE
34085211900000	PR	LAKE	KIRTLAND	MURFEY L UNIT 2	ALLIANCE PETROLEUM CORPORATION	0	77	41.58749322	-81.29838676
34085211840000	PR	LAKE	KIRTLAND	KIRTLAND COUNTRY CLUB 5	ALLIANCE PETROLEUM CORPORATION		15	41.63111725	-81.37690494
34085211830000	PR	LAKE	KIRTLAND	KIRTLAND COUNTRY CLUB 3	ALLIANCE PETROLEUM CORPORATION	0	15	41.62774758	-81.37754804
34085211630000	PR	LAKE	KIRTLAND	NOCE 2	ALLIANCE PETROLEUM CORPORATION		87	41.58270197	-81.38805088
34085211570000	PR	LAKE	KIRTLAND	MURCH R 1	ALLIANCE PETROLEUM CORPORATION		94	41.58495388	-81.31840374
34085211560000	PR	LAKE	KIRTLAND	MURCH R 2	ALLIANCE PETROLEUM CORPORATION		94	41.58156116	-81.31460489
34085211520000	PR	LAKE	KIRTLAND	MURFEY W 2	ALLIANCE PETROLEUM CORPORATION		96	41.5822405	-81.29738653
34085211470000	PR	LAKE	KIRTLAND	NOCE 1	ALLIANCE PETROLEUM CORPORATION		87	41.57896121	-81.38892646



# History

After seeing the results of Geauga County's process, I requested a complete list of gas wells from the State and started the same process pioneered in Geauga.

# Missing revenues

Significant revenues are potentially being lost to the citizens of your County. My interest was perked as one operator's eight wells in Geauga provided over \$10,000 in back taxes due for failure to report for two years.

# Missing revenues

Lake County Gas & Oil revenues jumped from \$693,710 in 2008 to \$1,807,260, AN INCREASE OF \$ 1,113,550 for one year!



# Collection

The amount calculated to be due can be added to the first half taxes or a separate tax bill can be produced.



# Missing revenues

Per Ed Samsel, Counsel for the State of Ohio Tax Equalization Division, .  
Counties are authorized to go back five years. No penalty or interest may be added to the amount of taxes computed.



# Collection

No penalty or interest may be added because the well is not delinquent on taxes but rather is deemed as a failure to file. This is like finding a home in the woods never on the tax rolls.



# Recovery process

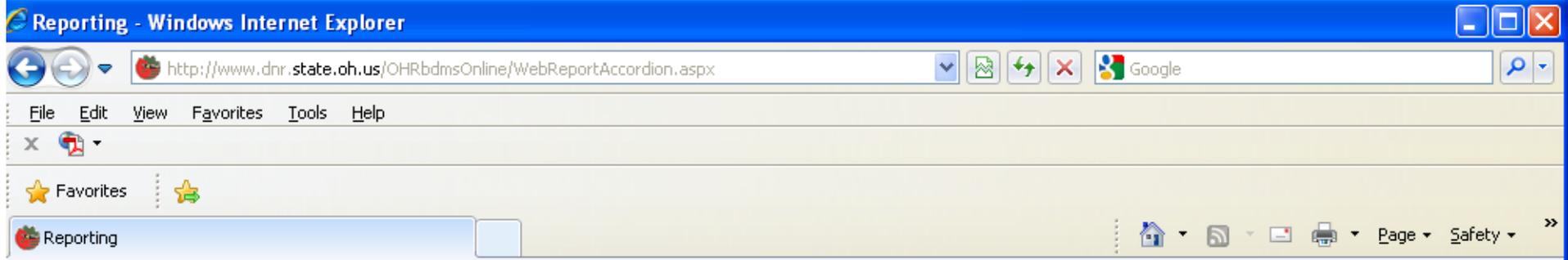
ODNR website can be used to investigate and print out report documents, to be compared with your Auditor's information. This form can be attached to a form letter to any missing wells' operator which will explain the requirement of their filing forms 6 or 6A for their well.

# Recovery process

ODNR website to access State-registered wells:

<http://www.dnr.state.oh.us/OHRbdmsOnline/WebReportAccordion.aspx>

# ODNR Oil and Gas Well Report Production web page – Emergency Response Well Information



## Well Information

### 1. Menu

- Downloads
  - Active Well Owners
  - County Engineer's List
  - Permit and Plug List
- Emergency Response
  - Well Information**
- Reports
  - Completions
  - Corrections
  - County Engineer's
  - Permit and Plug List

### 2. Search

### 3. Report

### 4. Help

# ODNR Oil and Gas Well Report Production web page – Emergency Response Well Information

The screenshot shows a Windows Internet Explorer browser window with the address bar displaying <http://www.dnr.state.oh.us/OHRbdmsOnline/WebReportAccordion.aspx>. The page content is titled "Well Information" and includes a navigation menu with the following items:

- 1. Menu
- 2. Search
- 3. Report
- 4. Help

The "Well Information" section contains a search form with the following fields and options:

- Report
- Clear
- Reset
- Add criteria
- County: = Equal
- Township
- Operator Name

The dropdown menu for County is open, showing a list of counties:

- COLUMBIANA
- COSHOCTON
- CRAWFORD
- CUYAHOGA
- DARKE
- DEFIANCE
- DELAWARE
- ERIE
- FAIRFIELD
- FAYETTE
- FRANKLIN
- FULTON
- GALLIA
- GEAUGA
- GREEN
- GUERNSEY
- HAMILTON
- HANCOCK
- HARDIN
- HARRISON
- HENRY
- HIGHLAND
- HOCKING
- HOLMES
- HURON
- JACKSON
- JEFFERSON
- KNOX
- LAKE
- LAWRENCE

At the bottom of the page, there is a small text prompt: "Select county to report."

# ODNR Oil and Gas Well Report Production web page – Emergency Response Well Information

Reporting - Windows Internet Explorer

http://www.dnr.state.oh.us/OHRbdmsOnline/WebReportAccordion.aspx

File Edit View Favorites Tools Help

Reporting

Well Information

1. Menu

2. Search

Well Information

Report	Clear	Reset	Add criteria	
County	Create a report by filtering the data using the current selection criteria.	= Equal	LAKE	
Township				
Operator Name				

3. Report

4. Help

# ODNR Oil and Gas Well Report Production web page – Emergency Response Well Information

Reporting - Windows Internet Explorer

However – The online database is not completely current, as there is a backlog of data entry given the explosion of wells across the state.

Well Information

Number of Rows per Page: 25

Excel Export

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24

Drag a column header here to group by that column

API WELL NUMBER	Township	Operator	CompanyPhone	WELL NAME	WELL NUMBER	PRODUCING FORM	COMPLETED DATE	SECTION	LOT
34085211360000	PERRY	PETRO EVALUATION SERV	8302644454	DEMING LLC 1	1	CLINTON GROUP	3/3/2005 0:00:00		90
34085202290000	PERRY	PETRO EVALUATION SERV	8302644454	COMPTON BOBBY AND FAYE 1		CLINTON GROUP	11/10/1977 0:00:00		88
34085202340000	PERRY	GOLDING PAUL E	4402593321	PAUL E. & VIRGINIA GOLDING # 1		CLINTON SAND	6/20/1978 0:00:00		87
34085205640000	MADISON	ALLIED OIL FIELD SERVICES	4709539302	STONEY GLEN CAMP # 1		CLINTON GROUP	5/25/1984 0:00:00		3
34085205960000	MADISON	ALLIED OIL FIELD SERVICES	4709539302	STONEY GLEN CAMP # 4		CLINTON GROUP	9/22/1984 0:00:00		2
34085211300000	MADISON	ALLIED OIL FIELD SERVICES	4709539302	COOK UNIT 1	1	CLINTON GROUP	7/10/2005 0:00:00		7
34085211310000	MADISON	ALLIED OIL FIELD SERVICES	4709539302	COOK UNIT 2	2	CLINTON GROUP	1/8/2005 0:00:00		7
34085211320000	MADISON	ALLIED OIL FIELD SERVICES	4709539302	GALLION 1	1	CLINTON GROUP	1/14/2005 0:00:00		7
34085211390000	MADISON	ALLIED OIL FIELD SERVICES	4709539302	STONY GLEN 1	1	CLINTON GROUP	7/16/2005 0:00:00		2
34085211400000	MADISON	ALLIED OIL FIELD SERVICES	4709539302	STONY GLEN 2	2	CLINTON GROUP	1/19/2005 0:00:00	0	2
34085211520000	KIRTLAND	ALLIANCE PETROLEUM CORP	36493040	MURFEY W 2	2	CLINTON GROUP	6/23/2005 0:00:00		96
34085211540000	WILLOUGHBY	ALLIANCE PETROLEUM CORP	36493040	LANPHEAR 1	1	CLINTON GROUP	7/8/2005 0:00:00	0	3

# Recovery process

Contact ODNR and request a spreadsheet of all wells in your county. This will provide the well numbers that can then be cross checked with your Auditor's well data.

Northern District:

Marlene Hall, (very supportive)

ODNR - Division of Mineral Resources Management

Uniontown Field Office

Phone: 330-896-0616

[Marlene.Hall@dnr.state.oh.us](mailto:Marlene.Hall@dnr.state.oh.us)

## North Region



### North Regional Offices

2207 Reiser Avenue SE  
**New Philadelphia**, OH 44663-3333  
330-339-2207  
(FAX) 330-339-4688

3601 Newgarden Road  
**Salem**, OH 44460-9571  
330-222-1527  
(FAX) 330-222-2137

3575 Forest Lake Drive, Suite 150  
**Uniontown**, OH 44685  
330-896-0616  
(FAX) 330-896-1849

### North Regional Mine Rescue Stations

43029 Industrial Park Road  
**Cadiz**, OH 43907  
740-942-9150  
(FAX) 740-942-9140

## South Region



### South Regional Offices

280 East State Street  
**Athens**, OH 45701-1827  
740-592-3748  
(FAX) 740-593-7086

2050 E. Wheeling Avenue  
**Cambridge**, OH 43725-2159  
740-439-9213 or 740-439-9079  
(FAX) 740-432-7711

(Cambridge AML Office)  
11296 East Pike Road  
**Cambridge**, OH 43725-9669  
740-439-3640  
(FAX) 740-439-5495

(Cambridge Environmental Lab)  
325 North 7th Street  
**Cambridge**, OH 43725-1413  
740-439-5591  
(FAX) 740-439-3075

34 Portsmouth Street  
**Jackson**, OH 45640-1622  
740-286-6411  
(FAX) 740-286-1868

### South Regional Mine Rescue Stations

4001 Lincoln Avenue Rear  
**Shadyside**, OH 43947  
740-676-4672  
(FAX) 740-676-2226

21521 State Route 13  
**Glouster**, OH 45732  
740-767-3396  
(FAX) 740-767-3651

## West Region



### West Regional Offices

2045 Morse Road, Bldg. H-3  
**Columbus**, OH 43229-6693  
614-265-6633  
(FAX on H3) 614-265-7998  
(FAX on H2) 614-265-7999

505 South State Route 741  
**Lebanon**, OH 45036-9518  
513-933-6717  
513-933-6718  
(FAX) 513-933-9245

117 East High Street, Suite 257  
**Mt. Vernon**, Ohio 43050-3453  
740-392-4499  
(FAX) 740-393-6705

104 East Washington, Suite 105  
**Napoleon**, Ohio 43545  
419-599-0058  
(FAX) 419-599-0058

# Recovery process

Use the search option to bring up the well reports by API well number. Using the County = YourCountyName option is limited to 100 results

# ODNR Oil and Gas Well Report Production web page – Search Option

Reporting - Windows Internet Explorer

http://www.dnr.state.oh.us/OHRbdmsOnline/WebReportAccordion.aspx

File Edit View Favorites Tools Help

Reporting

Completions

1. Menu

2. Search

Completions

Report	Clear	Reset	Add criteria
API Well Number			
Producing Formation			
Operator Name			
County	= Equal		LAKE
Township			
Permit Number			
Section Number			
Lot			
Well Status			
Well Name			
Spud Date			
Plug Date			

3. Report

4. Help

Completions

1. Menu

2. Search

3. Report

1 of 100 100% Find | Next Acrobat (PDF) file Export

### Ohio Well Completions Report 09/13/2012 Export

API Well Number: 34085020510000 Landowner: Well 6

Owner: UNKNOWN OWNER Permit Issued: Status:

County: LAKE Township: MENTOR Section: Lot: Tract:

Measured: Twp. Qtr. Quadrangle:

Zone	N	Surface Coord X:	Y:	Bot Hole Coord X:	Y:	Lat	Long
GL	DF	KB	LTD	DTD	PB Depth	Acres	
Date Commenced:	Date Completed:	Date PB	Date Abandoned				
TD Formation	Prod. Form.	Class					
IP Natural	MCFG	IP AT	MCFG	Initial Rock Pressure			
Perforations	<input type="text"/>						
Stimulations	<input type="text"/>						
Logging Co.							
Log Types	Tool						

4. Help

# Search Option by API Well Number

Reporting - Windows Internet Explorer

http://www.dnr.state.oh.us/OHRbdmsOnline/WebReportAccordion.aspx

File Edit View Favorites Tools Help

Reporting

Completions

1. Menu

2. Search

Completions

Report	Clear	Reset	Add criteria
API Well Number		= Equal	34085212790000
Producing Formation			Enter API Well Number to include in report.
Operator Name			
County			
Township			
Permit Number			
Section Number			
Lot			
Well Status			
Well Name			
Spud Date			
Plug Date			

3. Report

4. Help

Internet 100%

Completions

1. Menu

2. Search

3. Report

1 of 1 100% Find | Next Acrobat (PDF) file Export

### Ohio Well Completions Report

09/ Export

API Well Number: **34085212790000** Landowner: **THIRION** Well: **13**  
 Owner: **JOHN D OIL & GAS COMPANY** Permit Issued: **05/13/2008** Status: **PR**  
 County: **LAKE** Township: **CONCORD** Section: Lot: **1** Tract: **2**  
 Measured: **1583' SL & 1372' WL OF LOT 1 TRACT 2** Twp. Qtr. Quadrangle: **PAINESVILLE**  
 Zone **N** Surface Coord X: **2346403** Y: **723438** Bot Hole Coord X: Y: Lat **41.64544** Long **-81.23260**  
 GL **1053** DF **KB** **1061** LTD **3686** DTD **3679** PB Depth Acres **20.16**  
 Date Commenced: **10/05/2008** Date Completed: Date PB Date Abandoned  
 TD Formation **QUEENSTON FORMATION** Prod. Form. Class **POOL**  
 IP Natural **MCFG** IP AT **1 BO / 20** MCFG Initial Rock Pressure  
 Perforations  
 Stimulations  
 Logging Co.  
 Log Types Tool RTAF

PIPE	TOP	BOT	DIA	CLASS	SACKS	CLASS2	SACKS2	Comment
CND*	0	32	11.7	A	50			
HL1*	0	45	15					

4. Help

# ODNR Oil and Gas Well Website View Well Mashup

Reporting - Windows Internet Explorer

http://www.dnr.state.oh.us/OHRbdmsOnline/WebReportAccordion.aspx

File Edit View Favorites Tools Help

Reporting

Completions

1. Menu
2. Search
3. Report

1 of 100 100% Find | Next Select a format Export

Perforations

Stimulations

Logging Co.

Log Types Tool

PIPE	TOP	BOT	DIA	CLASS	SACKS	CLASS2	SACKS2	Comment
CARD	43	10						
CARD	205	8.25						
CARD	1871	6.62						
CARD	2931	2						
CARD	3034	5.18						

[Open browser with map of well location.](#)

Link to Well Image(s)

<http://www.dnr.state.oh.us/mineral/oil/MRMImages/CD228/8216/0000000065.TIF>

[http://www.dnr.state.oh.us/website/Geosurvey/og\\_pdf/085/34085200650000.pdf](http://www.dnr.state.oh.us/website/Geosurvey/og_pdf/085/34085200650000.pdf)

4. Help

Internet 100%

# ODNR Oil and Gas Well Website View Well Mashup

The screenshot shows a Google Maps interface in a Windows Internet Explorer browser. The address bar contains the URL: [http://maps.google.com/maps?q=41.7088579460902,-81.2819923743443+\(Well Name: MARIN-DIAMOND ALKALI 2\)](http://maps.google.com/maps?q=41.7088579460902,-81.2819923743443+(Well Name: MARIN-DIAMOND ALKALI 2)). The search bar displays the coordinates and well name: "41.7088579460902, -81.2819923743443 (Well Name: MARIN-DI".

On the left sidebar, the well information is displayed:

- Well Name:** MARIN-DIAMOND ALKALI 2 ☆
- Coordinates:** +41° 42' 31.89", -81° 16' 55.17"
- [Directions](#) [Search nearby](#) [Save to...](#) [more ▾](#)

The main map area shows a street view of Painesville, Ohio. A red pin marks the well location on Lakeland Fwy. Major roads shown include Lakeland Fwy (2), W Jackson St (20), and various local streets like Hensley Rd, Mentor Ave, and Fairgrounds Rd. Landmarks such as Diamond Centre Shopping Center and Lake Erie College are visible. The map includes a scale bar (0 to 2000 ft / 0 to 500 m) and a copyright notice for 2010 Google.

# Ohio Well Completions Report

## Ohio Well Completions Report

09/04/2009

API Well Number: 34085201610000 Landowner: **KOHANKIE-SPEAR** Well No. **1**  
 Owner: **BUCKEYE RESOURCES INC** Permit Issued: **12/30/1972** Status: **PR**  
 County: **LAKE** Township: **MADISON** Section: Lot: **3** Tract: **4**  
 Measured: Twp. Qtr. Quadrangle: **MADISON**  
 Zone **N** Surface Coord X: **2385400** Y: **776500** Bot Hole Coord X: **0** Y: **0** Lat **41.78940** Long **-81.08680**  
 GL **681** DF **KB** **684** LTD **0** DTD **3050** PB Depth Acres **20**  
 Date Commenced: **02/12/1973** Date Completed: **02/21/1973** Date PB Date Abandoned  
 TD Formation **QUEENSTON FORMATION** Prod. Form. Class **POOL**  
 IP Natural **0 BO / 0** MCFG IP AT **0 BO / 3958** MCFG Initial Rock Pressure **0**

Perforations

Stimulations

Logging Co.

Log Types Tool **RT**

PIPE	TOP	BOT	DIA	CLASS	SACKS	CLASS2	SACKS2	Comment
CARD		308	8.62		300			
CARD		3034	3.5					

Production Year	Owner Name	Oil Barrels	Gas MCF	Brine Barrels	Days
1987	TIMBERLINE OIL CO	33	526	80	365
1988	TIMBERLINE OIL CO	0	429	160	365
1989	TIMBERLINE OIL CO	0	104	90	151
1990	TIMBERLINE OIL CO	20	839	410	202
1991	TIMBERLINE OIL CO	0	1608	760	365
1993	TIMBERLINE OIL CO	0	132	64	42

[Open browser with map of well location.](#)

Link to Well Image(s)

<http://www.dnr.state.oh.us/mineral/oil/MRMImages/CD243/8011/0000000161.TIF>

# Ohio Well Completions Report

## Ohio Well Completions Report

API Well Number: 34085201610000

Landowner.

This portion of the API Well Number should correlate to the well number in the Auditor's system for County registered wells.

# Recovery process – back years

You can also create a spreadsheet which will calculate the taxable value for each well based upon the given years of production and appropriate rates. This can be developed from the tax rate determination for the production of oil and gas sent each year from the Ohio Dept of Taxation .

# Legal Authority



*LAWriter*<sup>®</sup> Ohio Laws and Rules

Route: [Ohio Revised Code](#)» [TITLE \[57\] LVII TAXATION](#)» [CHAPTER 5713: ASSESSING REAL ESTATE](#)

## **5713.20 Adding omitted property to tax list.**

(A) If the county auditor discovers that any building, structure, or tract of land or any lot or part of either, has been omitted from the list of real property, the auditor shall add it to the list, with the name of the owner, and ascertain the taxable value thereof and place it opposite such property. The county auditor shall compute the sum of the simple taxes for the preceding years in which the property was omitted from the list of real property, not exceeding five years, unless in the meantime the property has changed ownership, in which case only the taxes chargeable since the last change of ownership shall be computed. No penalty or interest shall be added to the amount of taxes so computed.

The county auditor shall order the county treasurer to correct the duplicate of real property accordingly, and shall certify to the county treasurer the sum of taxes determined by the county auditor under this section to be due on the omitted property. The county treasurer thereupon shall notify the owner by certified mail, return receipt requested, of the sum of taxes due, and inform the owner that the owner may enter into an omitted tax contract with the county treasurer to pay the taxes in installments, or that the owner, if the owner desires, may pay the amount of such taxes into the county treasury.

(B) An omitted tax contract entered into under this section for the payment of taxes in installments shall require that the installments be payable at the times and in the amounts specified by the county treasurer in the contract. The owner may request, and the treasurer shall allow, an omitted tax contract providing for payment in installments over no fewer than two years; however, the treasurer shall not permit a contract to provide for payment in installments over more than five years. Each installment payment shall be apportioned among the several funds for which the taxes on the omitted property would have been assessed had the property not been omitted, and shall be applied to the items of taxes charged in the order in which they became due. If an installment payment is not received by the county treasurer when due, or any payment of current taxes is not made when due, the contract becomes void, and the county treasurer shall order payment of the entire outstanding balance of taxes determined to be due under this section in one lump-sum payment.

Effective Date: 06-15-2004

# Legal Authority

Pursuant to Section 5713.04, 5713.05, and 5713.06 of the Ohio Revised Code, the auditor values each parcel of real property at its taxable value and if the rights to the minerals in the land is titled to any other person other than the owner of the land, the auditor must value the land and list the separate ownership, specifying the interest and tax the parties owning the difference interests. The auditor must also increase or decrease the valuation of the lands producing minerals or the value of any right to such minerals if within the year, production has increased to \$100 or more or decreased because of exhaustion of the minerals and/or the failure to find minerals, respectively. The auditor also must divide and apportion the value of the land and the mineral or rights thereto between the owner of the land and the owner of the minerals/rights relative to the value of the interests held.

The Ohio Attorney General has opined that coal, oil, gas, and other minerals that are separated from the surface land by a conveyance and held and owned free of the soil should be assessed by the auditor in the name of such owner and are properly taxable as real estate. 1950 Ohio Att'y.Gen.No. 2398. This opinion virtually confirmed an even earlier Ohio Attorney General opinion from 1921 that stated that mineral rights in land required by law to be separately listed and valued for taxation are considered real estate for taxation purposes and if the taxes on such separate entry become delinquent, such taxes may be certified to the auditor of state as delinquent land tax. 1921 Ohio Att'y.Gen.No. 595. These old opinions, however, are still good law.

In addition, Section 323.25 of the Ohio Revised Code provides that if the delinquent land tax duplicate lists minerals or rights to minerals listed pursuant to Sections 5713.04, 5713.05, and 5713.06 of the Ohio Revised Code, the county treasurer may enforce the lien for taxes against such minerals or rights by civil action in the treasurer's official capacity [i.e., foreclosure] or proceed under Section 5721.46 of the Ohio Revised Code [which provides that the treasurer may certify to the county board of revision and the prosecuting attorney that such delinquent lands containing or producing minerals or mineral rights that are separately taxed from the soil have appeared on the delinquent land list and duplicate for five years and the taxes charged have become uncollectible, which taxes will be stricken from the tax list and the duplicate as well as the delinquent tax list and duplicate upon a determination by the county board of revision and the prosecuting attorney).

Also, Section 5721.18 of the Ohio Revised Code provides that if the delinquent land lists minerals or rights to minerals listed pursuant to Sections 5713.04, 5713.05, and 5713.06 of the Ohio Revised Code, the county prosecuting attorney may institute a foreclosure proceeding in the name of the county treasurer to foreclose the lien of the state against such minerals or rights to minerals, unless the taxes, assessments, charges, penalties, and interest are paid prior to the time the complaint is filed or a foreclosure action has been instituted pursuant to Section 323.25 of the Ohio Revised Code. Since this section provides for "penalties and interest" in reference to the taxing of minerals or rights to minerals separate from the soil, it is reasonable to infer that such interest and penalties may be charged to those minerals or rights to minerals separate from the soil.

# Enforcement

If an oil and Gas well operator refuses to pay the tax and the bill becomes delinquent, the well can be seized just like real property.



# Follow up needed

We had 26 wells permitted but not yet in production. Follow up will be needed to capture these when production begins. This situation will most likely exist for you.

**Follow Up**

Follow Up

**Follow Up**

Follow Up

**Follow Up**

**Follow Up**

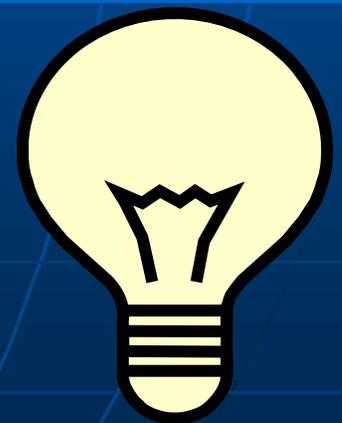
# Lighting Assessment QA/QC

County Auditor's provide the mechanism to administer the collection of various assessments. Examples include sewers, water lines, .... and street lighting.



# Lighting Assessment process

On an annual basis, local political subdivisions are responsible to notify the Auditor's Office of new parcels that need to be included in the assessment. This is typically due to lot splits or development occurring within the assessment district.



# Lighting Assessment process

Over time, some jurisdictions may lose track of what new parcels are involved with the lighting assessment.

Request the assessment list from your Auditor's Office to identify who is currently on the assessment.



# Lighting Assessment process

## Auditor's assessment list

Microsoft Excel - fixedlistingexport madison twp lights.xls [Read-Only]

Type a question for help

File Edit View Insert Format Tools Data Window Help Adobe PDF

100% Arial

Reply with Changes... End Review...

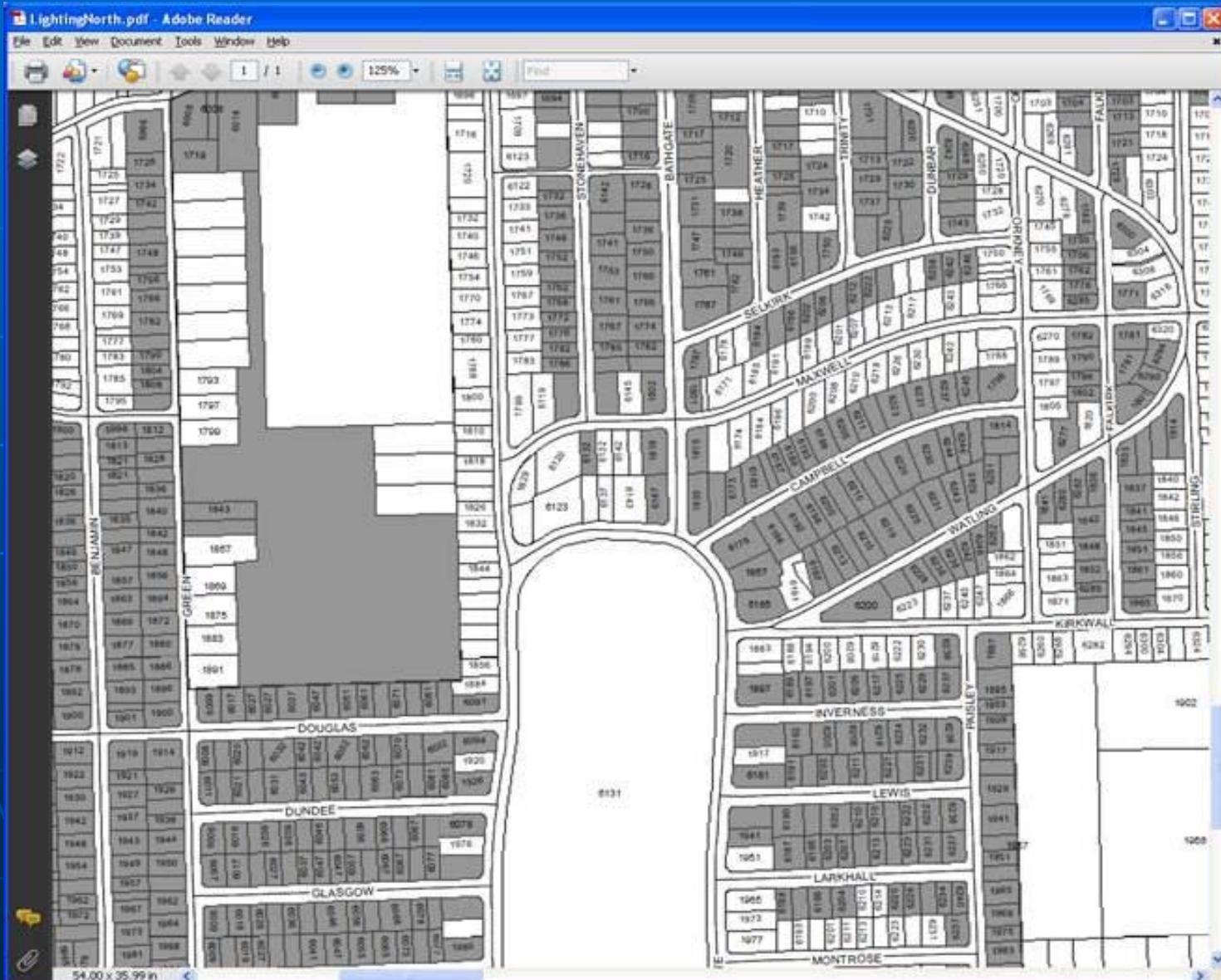
	A	B	C	D	E	F	G	H	I	J
1	SPA Unit	PropertyNumber	Owner Name	Address Line 1	Address Line 2	Fixed Fee	Fixed Amount	Penalty	Recorders Fee	Certification Fee
2	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-002-0	UNIONVILLE TAVERN LLC	P O BOX 376	ROCK CREEK, OH 44084	0.00	249.86	0.00	0.00	0.00
3	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-003-0	UNIONVILLE TAVERN LLC	P O BOX 376	ROCK CREEK, OH 44084	0.00	5.65	0.00	0.00	0.00
4	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-005-0	TITMAN BRIAN J & MELISSA L	S 7911 RIDGE RD	MADISON, OH 44057	0.00	3.59	0.00	0.00	0.00
5	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-007-0	HOLSCLAW GLENN B & SUSAN G BROCHAK	S 7887 RIDGE RD	UNIONVILLE, OH 44088	0.00	52.88	0.00	0.00	0.00
6	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-008-0	HATHAWAY ROBERT	7519 MURRAY AV	MENTOR, OH 44060	0.00	33.65	0.00	0.00	0.00
7	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-009-0	SMETTERS MITZI S	S 7859 RIDGE RD	MADISON, OH 44057-9706	0.00	48.85	0.00	0.00	0.00
8	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-010-0	ZIEGLER ROBERT T & MICHELLE G	S 7804 RIDGE RD	MADISON, OH 44057	0.00	4.93	0.00	0.00	0.00
9	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-011-0	ZIEGLER ROBERT T & MICHELLE G	S 7804 RIDGE RD	MADISON, OH 44057	0.00	68.05	0.00	0.00	0.00
10	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-012-0	HAMMOND JOHN J & PAMELA D	S 8241 RIDGE W	GENEVA, OH 44041	0.00	60.98	0.00	0.00	0.00
11	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-013-0	TITMAN DAVID W TR @ (4)	S 7820 RIDGE RD	MADISON, OH 44057	0.00	56.51	0.00	0.00	0.00
12	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-017-0	PAINE BARBARA J	S 7850 RIDGE RD	MADISON, OH 44057	0.00	68.32	0.00	0.00	0.00
13	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-018-0	GROVE ELWOOD M	S 7858 RIDGE RD	MADISON, OH 44057	0.00	61.33	0.00	0.00	0.00
14	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-019-0	GERBOC GREGORY M	P O BOX 117	UNIONVILLE, OH 44088	0.00	76.34	0.00	0.00	0.00
15	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-020-0	WOOD HOWARD S & TONYA	S 7876 RIDGE RD	MADISON, OH 44057	0.00	55.88	0.00	0.00	0.00
16	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-021-0	ROWE ROGER L & RUTH ANN	S 7886 RIDGE RD	MADISON, OH 44057	0.00	65.24	0.00	0.00	0.00
17	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-022-0	PIKE JASON & LEANNE	S 7894 RIDGE RD	MADISON, OH 44057	0.00	60.23	0.00	0.00	0.00
18	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-023-0	BARSKI ANTHONY J JR & DONNA R	P O BOX 300	UNIONVILLE, OH 44088	0.00	79.79	0.00	0.00	0.00
19	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-024-0	LEMIRE LESLEY M & JAMIE DIALS	S 7906 RIDGE RD	MADISON, OH 44057	0.00	60.07	0.00	0.00	0.00
20	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-025-0	MONTGOMERY DOUGLAS & LOU ANN	S 7912 RIDGE RD	MADISON, OH 44057	0.00	80.92	0.00	0.00	0.00
21	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-026-0	CROFOOT PAUL G	S 7918 RIDGE RD	MADISON, OH 44057	0.00	79.88	0.00	0.00	0.00
22	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-027-0	UNIONVILLE TAVERN LLC	P O BOX 376	ROCK CREEK, OH 44084	0.00	4.97	0.00	0.00	0.00
23	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-028-0	BARMESS JEROME M	3980 GREEN ST	PERRY, OH 44081	0.00	23.03	0.00	0.00	0.00
24	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-029-0	MILLER JOSEPH H	S 196 BROADWAY	GENEVA, OH 44041	0.00	55.45	0.00	0.00	0.00
25	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-030-0	SCHROEDER PAUL E & MICHELLE M COCCIT	3470 COUNTY LINE RD	UNIONVILLE, OH 44088	0.00	63.85	0.00	0.00	0.00
26	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-031-0	SHELDON WILLIAM J & HEATHER L PORTENIE	3490 COUNTY LINE RD	GENEVA, OH 44041-9401	0.00	47.93	0.00	0.00	0.00
27	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-032-0	DODGE RUSSELL M & PAULINE A	BOX 36	UNIONVILLE, OH 44088	0.00	26.18	0.00	0.00	0.00
28	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-034-0	FRABOTTA JOHN JR & JENNIFER ELDER	7919 SOUTHERN ST	UNIONVILLE, OH 44088	0.00	38.56	0.00	0.00	0.00
29	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-035-0	MAGER MARY K	7917 SOUTHERN ST	UNIONVILLE, OH 44088	0.00	61.37	0.00	0.00	0.00
30	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-036-0	DI FRANCO DAVID A & DAWN M	7915 SOUTHERN ST	UNIONVILLE, OH 44088	0.00	54.79	0.00	0.00	0.00
31	20-101-LIGHTS MADISON TOWNSHIP	01-A-070-A-00-037-0	SHAHAN JAIME R	7901 SOUTHERN ST	UNIONVILLE, OH 44088	0.00	49.61	0.00	0.00	0.00

# Lighting Assessment process

Use this assessment list to create a parcel based GIS layer of those properties currently on the assessment.

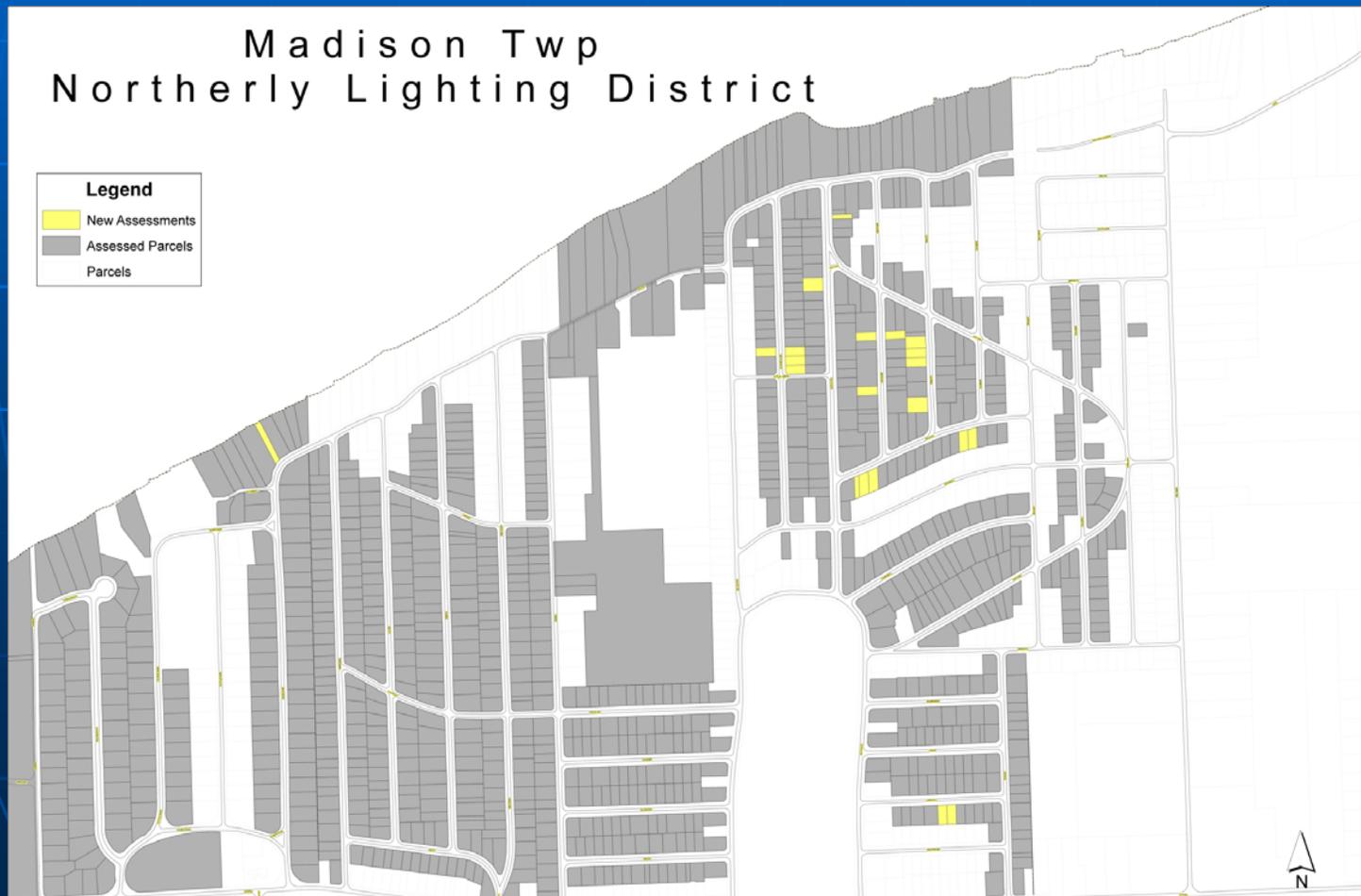


# Lighting Assessment process



# Lighting Assessment process

Fifty-five parcels were identified to be included. Yellow parcels denote those parcels identified to be added to assessment district.



# Lighting Assessment ROI

We are deploying an ArcExplorer application for the Township to allow them to review this further as they refine their assessment district list.

Other jurisdictions have already expressed interest in working through the same process.

# Gas/oil wells and lighting assessments – ROI with GIS

QUESTIONS?