

**Cindi L. Henry**

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## **BELMONT COUNTY**

### **Auditor's Office**

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## **PUBLIC NOTICE**

### **SUBJECT: CHANGE IN TREATMENT OF OIL & GAS OWNERSHIP PARCELS**

Effective **October 1, 2025**, the Belmont County Auditor's Office will **no longer create Mineral or Oil & Gas ownership parcels**. Beginning with the **January 2025 tax year**, taxation of mineral interests will be determined exclusively by **production figures provided by the Ohio Department of Taxation**.

All previously established Mineral or Oil & Gas ownership parcels have been retired and will **no longer be subject to taxation, with no payment due in 2026**.

Going forward, the Belmont County Auditor's Office will **create and maintain property record cards only for oil and gas wells that are actively filing production data with the Ohio Department of Natural Resources (ODNR), Division of Oil and Gas Resources Management**.

For additional information, please contact the Belmont County Auditor's Office at (740) 699-2130.

Thank you for your immediate attention to this matter.

A blue ink signature of Cindi L. Henry, written in a cursive style, is positioned above her name and title.

**Cindi L. Henry**  
Belmont County Auditor

## **Belmont County Auditor's Office Policy**

**Title:** Creation of Property Record Cards for Oil & Gas Wells

**Effective Date:** October 1, 2025

**Approved By:** Belmont County Auditor

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### **Purpose**

To ensure accurate and lawful property tax assessment of oil and gas wells in Belmont County, this policy establishes criteria for the creation of property record cards. The policy aligns with Ohio Revised Code §5713.051 and ODNR reporting requirements, and aims to maintain consistency, transparency, and accountability in the valuation of mineral-producing properties.

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### **Policy Statement**

The Belmont County Auditor's Office shall create and maintain property record cards **only for oil and gas wells that are actively filing production data with the Ohio Department of Natural Resources (ODNR), Division of Oil and Gas Resources Management.**

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### **Scope**

This policy applies to:

- All oil and gas wells located within Belmont County.
  - All property record cards used for real property tax assessment purposes.
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### **Definitions**

- **Active Well:** A well that has filed production data with ODNR for the current or most recent reporting period, as required under Ohio Revised Code §1509.11.
  - **Inactive Well:** A well that has not filed production data with ODNR and is not currently producing oil or gas.
  - **Property Record Card:** A record maintained by the Auditor's Office containing valuation and descriptive data used for property tax assessment.
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### **Procedures**

#### **1. Verification of Production Status**

- The Auditor's Office shall obtain and review ODNR production data on a regular basis (at least annually).
- Only wells listed as active in ODNR's production reports will be considered for property record card creation or update.

#### **2. Creation of Record Cards**

- For each active well, a property record card shall be created using ODNR production data and valuation multipliers provided by the Ohio Department of Taxation.
- The record card shall include the well's API number, owner/operator name, production volumes, and valuation details.

**3. Exclusion of Inactive Wells**

- Wells that do not appear in ODNR's production filings shall not have property record cards created or maintained for tax assessment purposes.
- Previously assessed wells that become inactive shall be reviewed for potential removal or adjustment in valuation per ORC §5713.05.

**4. Annual Review**

- The Auditor's Office shall conduct an annual review of all oil and gas well records to ensure compliance with this policy.
- Adjustments to property record cards shall be made based on the most recent ODNR data.