



Dave Hardy
Secretary of Revenue

Dale W. Steager
State Tax Commissioner

STATE TAX DEPARTMENT

May 9, 2019

TO ALL OIL AND GAS PRODUCER/OPERATORS:

Enclosed, please find copies of the **Tax Year 2020** producing oil and gas property tax return. A completed return must be filed or postmarked with the State Tax Department, Property Tax Division, **on or before August 1, 2019** for all wells in which you are a producer/operator. Instructions, additional instructions and a notary page have also been provided for your use. Also, a blanket notarization for all wells is recommended. Should you require additional returns, you may make copies as necessary.

In addition to the return, you may find a printout listing all oil and gas wells appraised for your company for **Tax Year 2019**. This printout will provide you with the NRA Account Number that has been assigned to each lease/well. The NRA Account Number on this report has only two sections. The first section represents the county, and the second section contains the 2-digit tax district within the county **and** the specific 8-digit computer account number assigned to a return.

Inclusion of the computer account number on the return will assist in ensuring accurate and timely processing of the returns. In the event you cannot determine the NRA Account Number on selected accounts, or if you are reporting new wells for the first time, please leave the NRA Account Number field **blank** and the Department will assign a number. In the event you have sold or are no longer operating any or all of the enclosed properties, please provide, under separate cover, the NRA Account Number and company (complete name and address) to whom sold. If this data is not received and the new company does not file a return, the accounts will be valued as non-filed accounts and the tax ticket may be assigned to your company. If sold prior to July 1, 2019 total calendar year 2018 production, income and royalty data must be supplied to the new owner for full year reporting.

Again, Notice of Tentative Working Interest Appraisals may be provided for Tax Year 2020 appraisals **if requested in writing** on or before **October 18, 2019**. You may mail, fax, or email your request. Any requests received after that time will, if possible, be granted. However, due to prescribed time limits involved in the duties of the County Assessors and/or the County Board's of Equalization and Review, corrections/changes by this office may not be possible for late requests.

Oil and Gas Producer/Operator
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If after review of the attached information you should have questions or need assistance, feel free to contact Seanya Haynes or Krista Games at the following:

Phone: (304) 558-0781
Fax: (304) 558-1843
E-mail:

Seanya.M.Haynes@wv.gov
Krista.M.Garnes@wv.gov

Or write to the following address:

**West Virginia State Tax Department
Property Tax Division
Special Properties Section
P. O. Box 1345
Charleston, West Virginia 25325-1345**

Sincerely,



Cynthia R. Hoover
Tax and Revenue Manager
Special Properties Section
Property Tax Division

CRH/ch

Enclosures