



## **Taxation of Oil and Gas Reserves for Tax Year 2025**

**To:** All County Auditors

**From:** Stephanie Stultz-Wynkoop, Tax Program Asst. Administrator, Division of Tax Equalization

**Through:** Kelly Tennant, Tax Program Executive, Division of Tax Equalization

**Date:** October 15, 2025

On October 15, 2025, the revised final taxable values for tax year 2025 for producing oil and gas wells were posted to the Department of Taxation's website at <https://tax.ohio.gov/government/real-state/oilgas>, 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. County Auditors and Treasurers who have questions about other elements in the data file such as ownership should use the contact information in the file to work with producers to resolve those issues. Do not contact the Department of Natural Resources to resolve such issues as the only information they have is what was reported to them by the producers and is reported in the file.

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 2023. Instead, late filers for that reporting period are included as a separate file in the October 2025 release for assessment as omitted property for tax year 2024.

If you have any questions regarding this process, you are welcome to contact the Tax Equalization Division or myself through the information listed below.

Tax Equalization Division at [DTE@tax.ohio.gov](mailto:DTE@tax.ohio.gov)

Kelly Tennant at [Kelly.Tennant@tax.ohio.gov](mailto:Kelly.Tennant@tax.ohio.gov)

Stephanie Stultz-Wynkoop at [Stephanie.Stultz-Wynkoop@tax.ohio.gov](mailto:Stephanie.Stultz-Wynkoop@tax.ohio.gov)

If you did not receive the email containing the link to the 2025 value file and the 2024 omitted property file, we do not have a good address for you, and you need to contact us at [DTE@tax.ohio.gov](mailto:DTE@tax.ohio.gov) with a correct address so that you receive electronic notices about the availability of oil and gas values.