2025 Guidelines for the Mass Appraisal of Mineral Real Property and Personal Property

Developed by the Assessment Coordination Division
of the Arkansas Department of Finance and Administration
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72201

Revised 2025

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OVERVIEW

The Arkansas State Constitution provides “all real and tangible personal property subject to taxation shall be taxed according to its value, that value to be ascertained in such manner as the General Assembly shall direct, making the same equal and uniform throughout the State.” Article 16 § 5.

“Real property and lands” means not only the land itself, whether laid out in town lots or otherwise, with all things therein contained, but also all buildings, structures, improvements, and other fixtures of whatever kind thereon and all rights and privileges belonging or in anywise appertaining thereto;” ACA 26-1-101(9).

“All property, whether real or personal…in this state and the value thereof shall be entered on the list of taxable property for that purpose,” ACA 26-3-201.

“Producing mineral interests shall be reappraised annually for ad valorem tax purposes.” ACA 26-26-1308(a) (2) [Effective January 1, 2014.]

Values provided in these guidelines should be used by all counties and applied to all producing mineral interests in the county each year.

Producing Mineral Interests are assessed for Ad Valorem purposes at Market Value in regard to Arkansas Law, Rules and Guidelines as follows in this document. Valuation of Mineral Interests for Ad Valorem tax purposes is not a tax on prior or current income. Market Value is the price a willing buyer, from the open market, would pay for your Mineral Interest in current prevailing market conditions as of the assessment date, January 1. The Market Value determined by the Assessor does not represent your prior annual income. Property values are based solely on the property's ability to produce future income for the life of the property based on current production as of January 1. Market Value represents the present value of mineral rights gross value of future production, less all expenses necessary for production and allowances for depletion.

Terminology and Definitions

1. MINERAL OWNERSHIP. In Arkansas, there are four general classifications of mineral ownership. Each of these types is to be handled differently and is discussed on the following pages.

   1.1 Mineral Leases - Non-Producing or Exploratory. As stated in the Attorney General's Opinion number 85-133 dated June 17, 1985, these are considered exempt from ad valorem taxation. Because of the difficulty of ascertaining the value of a nonproducing mineral right and in order to ensure equal and uniform taxation throughout the state, a nonproducing mineral right has zero (0) value for the purpose of property tax assessment and is included in the value of the fee simple interest assessed A.C.A. 26-26-1110 (c) (1).

   1.2 Severed Mineral Rights. These are defined as mineral rights that are separated from the surface rights by deed. Severed mineral rights are to be assessed in the CAMA - Computer Automated Mass Appraisal system on a parcel number following the surface rights and designated as Mineral Rights Only. As an option, you may make a separate Mineral Assessment Book / CAMA in the same order of legal description as the Real Estate Book.

   1.3 Mineral Rights Retained with the Surface Rights - No Separating Deed Issued. For non-producing minerals, there is no separate listing. Only the surface rights are listed in the CAMA. Where there is a known and proven mineral value, but no production, you may include the value with the surface value.

   1.4 Producing Mineral Rights. When minerals are in active production, assessments and billings become more complicated, and must be made with care. A clear understanding of various terms and valuation procedures is important and are defined on the following pages.

2. OPERATOR/PRODUCER. These two terms are used interchangeably and refer to the individual or company that is responsible for the lease operations and production. Most of the time (although not always), the Operator/Producer is owner of the Working Interest in the mineral operation.

3. TRANSPORTER. This is the purchaser of the mineral being produced. Depending on the type of mineral, the Transporter can be a pipeline company, rail company, barge company, truck line, tank farm or refinery. Ownership of the mineral passes to the transporter at the sales meter or scales.

Terminology and Definitions cont.

4. DIVISION ORDER. (Changes have been made in statute regarding Division Orders effective January 1, 2020. The following contains a summary of the changes. Please see the attached statute to read the legal changes that were made).

A Division Order, as the name implies, describes how the proceeds of the production are to be divided among the various interests. Total interests must be equal to but should not exceed 100%. In a new lease the Operator/Producer will have the original Division Order. As changes occur in the various interests, the changes are kept track of by the Operator/Producer or Transporter and they will have the most current copy. When in doubt, check with the Operator first, and they will direct you to the proper location of the current Division Order. Since each owner must be assessed annually, a new Division Order should be obtained each assessment year. The Division Order will give a list of the individual owners, their information and their percentage of participation which is needed to make the current assessment. Please see Attachment A for a list of required and optional information being requested and for acceptable formats for the data to be provided in.

Division orders should be requested and made available under A.C.A. 26-26-1110

Mineral rights that are subject to a division or declaration of interest as of January 1 of the valuation year shall be submitted in an Excel workbook file, electronically, by the distributor of the proceeds. Accepted file types: Excel xls, xlsx, csv. Information is required to be broken out into individual fields, i.e., a State field and a zip code field.

A producer or operator of ten (10) or fewer producing wells is not required to submit a division order or declaration of interest in an electronic format but shall submit a division order or declaration of interest reflecting ownership interest that is in substantial compliance with the format established b y the department.
A county assessor shall assess a penalty on a producer or operator equal to ten percent (10%) of the property taxes due on the mineral interests contained in a division order or declaration of interest that was not submitted as required under this subsection by April 15.
A penalty assessed under this section shall be collected by the county collector in the same manner as other penalties related to property taxes; and
paid into a late assessment fee fund established on the books of the county treasurer for the county assessor.
Prior Attorney General opinion on FOIA (that division orders should not be released under FOIA) has been clarified by ACT 538. As of January 1, 2020, a division order or declaration of interest submitted to a county assessor under this subsection is *exempt* from the Freedom of Information Act of 1967, § 25-19-101 et seq.
A producer or operator that pays one hundred percent (100%) of the property taxes due on assessed mineral interests is not subject to the requirement to submit division orders electronically but shall provide written notice of the producer's or operator's intent to submit a division order or declaration of interest under subdivision (e)(1) of this section that applies to the assessed mineral interests at least six (6) months before the division order or declaration of interest is submitted under subdivision (e)(1) of this section.
This act is effective for assessment years beginning on or after January 1, 2020.

In the case of the Working Interest, assessments are made in the name of, and taxes billed to the Operator/Producer. With Royalty and Overriding Interests, assessments are made, and taxes billed to each individual owner.

5. INTEREST OWNERSHIP. There are three general types of interest ownership:

5.1 Working Interest. The Working Interest is the person or company who owns the right (lease) to extract the mineral. The Working Interest participation is usually 87.5% (.875), although this can vary depending on any Overriding Interest as defined in 5.3.

5.2 Royalty Interest. The Royalty Interest owner(s) is the person or group of persons who own the mineral rights to the minerals being produced. Total Royalty Interest is usually 12.5% (.125) of the production value. There can be many Royalty Interest owners, each with a percent of the total Royalty Interest. Each Royalty Interest owner's share is shown on the Division Order.

5.3 Overriding Interest. An Overriding Interest is similar to a Royalty Interest in that the Overriding Interest owner assumes none of the risk of the Producer. The Overriding Interest can be part of the Working Interests' 87.5% (thus reducing the Working Interest), or part of the Royalty Interests' 12.5% (reducing the total Royalty Interest). Any Overriding Interest will also be spelled out in the Division Order.

6. UNITIZED OIL FIELDS. The Assessment Coordination Division recommends that Unitized Oil Fields should be assessed as a whole, as if they were one well. ACD guidance is that this best represents an equitable value of the involved mineral interests. It also solves the issues of dealing with the accurate reporting of when individual wells are in use, being shut down, or as injection wells. ACD's understanding of the process is that this is a very fluid process that is not reported and would be difficult to keep up with in the Assessor's office. The depth for all wells in the unit should be used in the calculation as well.

Our guidance is to either provide the Assessor with the unit factors to best divide the value equitably among the ownerships, or have the Assessor assess the unit to the operator and let them handle the division of individual assessments.

7. AVERAGE DAILY PRODUCTION -ADP. Total production for a year divided by numbers of days a mineral is being produced.

8. NEWLY DISCOVERED PROPERTY-NDP.

ACT 668 of 2021 A.C.A. 26-26-1110 (a) (5) If an oil well reported production in a prior year and reports an annual increase in average daily production, the annual increase in average daily production shall be assessed as newly discovered property only if the annual increase in average daily production is solely attributable to new production from a geologic zone or horizon that was not produced in a prior year from the existing oil well.

9. WATER FLOOD AND ENHANCED RECOVERY. Injection systems used in oil production may be eligible for the following reductions on the working interest only:

    1. Water flood - up to 25% adjustment.

    2. Enhanced Recovery - up to 50% adjustment.

    For an oil well operator to receive the discount they need to provide the documentation from the Arkansas Oil and Gas Commission granting approval for each well. This should be provided annually.

10. M.C.F = 1000 Cubic Feet

11. BBL = Petroleum barrel of oil

MINING....LAND

Among the raw materials produced in Arkansas by mining and quarrying are the following: abrasives, agricultural limestone, barite, bauxite, chalk, clay, coal, crushed stone (trap rock), dolomite, fuller's earth, gem stones, gravel, gypsum, industrial sand, lead, lightweight aggregates, limestone (crushed and dimension), manganese, molybdenum, nephelinite syenite, novaculite, phosphate, rock, refractories, roofing granules (from granite deposits), sand and gravel, shale, slag, slate, stone (crushed and dimension), talc, vermiculite and zinc.

Method

The method for arriving at the value for purposes of assessment, insofar as it is applicable to land owned in fee simple (including all mineral rights), by the operating company, should be as follows:

1. The land according to its capability classification.
2. All improvements and fixed appurtenances on the land, such as buildings, roads, and all other improvements of a permanent character.
3. The active mineral deposit as it is rendered by the owner and or operating company when the amount rendered is in conformity with the Assessor's evaluation. Use of production tonnage on an annual basis is recommended as an approved method of determining remaining mineral deposit value.

The total of the three items above constitutes the Real Property assessment of the owner's and/or the operating company's land and mineral deposit, insofar as it applies to an active mineral deposit. In limited cases there may be Royalty Interests involved with mineral deposits. Assessment of those should follow the above method with a percentage of the total value assigned per Royalty agreement percentages.

MINING ROYALTY

Where there is a Royalty Interest in a mining property such as limestone, coal, bauxite, barite, etc., the method for arriving at the market value for purposes of assessment is as follows. Note these figures can also be of assistance to the Assessor in determining the value of mineral deposit via its yearly production averages for non-royalty deposits.

1. Limestone. Estimated value (according to Arkansas Geological Commission) is $6.00 per ton X 12.5% (going royalty rate) = $ .75 gross royalty per ton (Assessment Coordination Division recommends using a range of $ .50 to $1.00). Deduct the necessary expenses, if any, and the sum remaining is the net royalty. Net royalty X 20% = Assessed Value.

2. Coal - Stripping Operation. Estimated value (according to Arkansas Geological Commission) is $40.00 per ton X 12.5% (going royalty rate) = $5.00 gross royalty per ton (Assessment Coordination Division recommends using a range of $4.00 to $5.00). Deduct the necessary expenses, if any, and the sum remaining is the net royalty. Net royalty X 20% = Assessed Value.

3. Bauxite. Estimated value (according to Arkansas Geological Commission) is $15.75 per ton X 12.5% (going royalty rate) = $1.96 gross royalty per ton (Assessment Coordination Division recommends using a range of $1.00 to $2.00). Deduct the necessary expenses, it any, and the sum remaining is the net royalty. Net royalty X 20% = Assessed Value.

4. Barite. Estimated value (according to Arkansas Geological Commission) is $22.50 per ton X 12.5% (going royalty rate) = $2.81 gross royalty per ton (Assessment Coordination Division recommends using a range of $2.00 to $3.00). Deduct the necessary expenses, if any, and the sum remaining is the net royalty. Net royalty X 20% = Assessed Value.

5. Bromine Brine. Estimated value (according to Arkansas Geological Commission) is $ .30 per bbl. (Assessment Coordination Division recommends using a range of $ .03 to $ .05). Deduct the necessary expenses, if any, and the sum remaining is the net royalty. Net royalty X 20% = Assessed Value.

GENERAL PERSONAL PROPERTY GUIDANCE

These statutes are provided as general information and are NOT inclusive of all the laws, rules and guidelines for Personal Property. Please contact your Assessor for more information.

26-3-201. Property subject to taxes generally. All property, whether real or personal, in this state… shall be subject to taxation. Such property …shall be entered on the list of taxable property for that purpose.

26-26-903. Owner to list property. Every person of full age and sound mind shall list the real property of which he is the owner, situated in the county in which he resides, and the personal property of which he is the owner.

26-26-1102. Place of assessment. All real estate and tangible personal property shall be assessed for taxation in the taxing district in which the property is located and kept for use. Tangible personal property in transit for a destination within this state shall be assessed only in the taxing district of its destination.

26-26-1408. Time for assessment and payment. A taxpayer shall annually assess his or her tangible personal property for ad valorem taxes during the period from January 1 through May 31.

Valuation Guide. For assessment years beginning January 1, 2016, ACD recommends using the Oklahoma Personal Property Valuation Schedule, Section VII, "Petroleum Related Equipment", as guidance for valuing and assessing Oil and Gas gathering equipment.

As the Oklahoma Schedule only applies to gathering, owners of all other production equipment should render identifying information and cost of all other production equipment to the assessor using the Commercial Personal Property Rendition Form available from the assessor or on the AACD website.

Please note that ACD is recommending using only Section VII of the Oklahoma Schedule for Oil and Gas gathering equipment, not the entire Oklahoma Schedule for other personal property. This guidance is provided pursuant to Act 153 of 1995.

The Assessor needs to update this information each year as this Schedule is updated.

Section VII of the Oklahoma Schedule may be accessed using this link: (www.ok.gov/tax). Once you get to the website, place your cursor on the PUBLICATIONS tab which will then bring up more options. Then, click on AD VALOREM PUBLICATIONS. This will bring up a dropdown menu containing "Business Personal Property Schedule" which is in a pdf format.

An Assessor may use a different valuation methodology if, in the Assessor's opinion, the alternate methodology provides a more accurate determination of market value in his or her County. If a different valuation methodology is used in your County, please note that information on the assessment forms.

Oil Personal Property Guidance

ACT 668 of 2021. 26-26-1110(a)(4)(A) The county assessor shall assess all production equipment as real property. (B)(i) Except as stated under subdivision (a)(4)(B)(ii) of this section, when assessing the value of production equipment, the county assessor shall assess the production equipment at a value of one dollar ($1.00) per foot. (ii) Any portion of the casing in a well, that has been rendered inoperable for producing oil or gas by a cement or mechanical plug shall not be subject to taxation.
(B) "Production equipment" means all piping and other equipment of an oil well from the bottom of the casing to and including the sales valve at the tank battery.

IN GROUND EQUIPMENT VALUE

Well Casing Value (WCV)

(Only Applied to Working Interest)

(Well Casing Multiplier WC Multiplier) = $1.00 per Vertical Foot of Well

Example: Well is 1250 feet in Vertical depth

1250 feet X $1.00(WC Multiplier) = $1250 (WCV)

$1250 (WCV) X .20 (Assessment Rate)

=

$250 (Well Casing Assessed Value)

NATURAL GAS ASSESSMENT

Personal Property

Arkoma Marginal Vertical Well Discount. Personal property equipment connected to a marginal vertical gas well as determined by the Arkansas Oil and Gas Commission definition and designation is allowed a 25% discount on its value. You will find these wells in the Arkoma Basin. This would apply to the first meter after the top of hole and all equipment downstream until the point at which the gas would comingle with non-marginal well gas. At that point the discount should stop being applied. The applied discount is not added or compounded when two or more marginal well gathering systems comingle. This means the maximum discount to any qualifying equipment would be 25%.

Producers requesting the discount will have to provide a complete listing of all their personal property equipment as already required by law. Use of, or access to, complete listings, digital or paper maps, and documentation from the Producer and/or Arkansas Oil and Gas Commission may be requested by the Assessor to help in locating and verifying the equipment. The Assessor can elect not to allow the discount in cases where there is a failure to provide complete listings or access to adequate documentation of all equipment, not just that seeking the discount.

Real Property

Formulas and minimum pricing guidelines

Annual Value per M.C.F. represents the present-day value of the future worth of the mineral interest based on average Arkansas market pricing.

Gas	
2025	$3.62

$3.62 per M.C.F. X 365 days = $1321. Annual Value per M.C.F.

Working Interest

Formula to arrive at a Net Working Interest Assessed Value

This has two parts:

1. Price (Annual Value per M.C.F.) X Working Interest percent % - Production Expenses (13%)

   X .20 Assessment Rate = Working Interest Assessed Value per M.C.F. Average Daily Production (A.D.P.)

Example:

$1321. (Annual Value per

M.C.F.) X

.875 (Working Interest percent %)

-

.13 (Production Expenses)

X

.20 (Assessment Rate)

=

$201 (Working Interest Assessed Value per M.C.F. Average Daily Production A.D.P.)

2. Well Casing Assessed Value + Working Interest Assessed Value = Net Working Interest Assessed Value

Example:

$201 (Working Interest Assessed Value)

+

$250 (Well Casing Assessed Value)

=

$451 (Net Working Interest Assessed Value)

Royalty Interest

Formula to arrive at Assessed Value:

Annual Value per M.C.F. X Royalty Interest percent % X .20 Assessment Rate =

Assessed Value per M.C.F. Average Daily Production (A.D.P.)

Example: $1321. (Annual Value per M.C.F.) X

.125 (Royalty Interest percent %)

X

.20 (Assessment Rate)

=

$33 (Assessed Value per M.C.F. A.D.P.)

The above prices reflect current averages.

Rounding in the above is to the nearest whole dollar for simplicity. In application, you may round to the nearest whole penny. Whichever rounding method you use, use it for all mineral assessments.

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OIL ASSESSMENT

Personal Property
See Oil Personal Property Guidance page 8

Real Property

Assessment tables for producing oil wells

Annual Value per Barrel (bbl) represents the present-day value of the future worth of the mineral interest based on average Arkansas market pricing.

Oil	
2025	$66.64*

*Per ACT 668 of 2021 this factor is no longer a three-year average.

The Assessment Tables are computed from the following:

1. Average price of oil on the Arkansas Market.
2. Price adjusted for severance tax and property (real estate) tax.
3. Assumptions.
    a) Price of oil per barrel - $66.64
    b) Decline rate - 30% per year - 20% on stripper (Less than 15 bbl/day for 12 months.)
    c) Discount factor - 15.0%

OIL ASSESSMENT

Working Interest

Formula to arrive at a Net Working Interest Assessed Value This now has two parts:

Per Well Production Class (barrels per day)	Working Interest Amount per Barrel
0 - 2*	$ 300
2.1 - 5	$ 4,354
5.1 – 10	$ 7,230
10.1 – 25	$ 7,756
25.1 – 50	$ 7,285
50.1 – 70	$ 7,088
70.1 & Up	$ 7,155

* Equipment Value Only - Minimum Assessment for any well in production.

1. Amount per barrel X A.D.P. X percent % of Interest = Assessed Value

Example:

$7,155 (Amount per barrel) X

71 bbls. (A.D.P.) X

.875 (percent % of Interest)

=

$444,504 (Working Interest Assessed Value)

OIL ASSESSMENT cont.

2. Production Equipment Assessed Value + Working Interest Assessed Value = Net Working Interest Assessed Value

   Example:

$444,504 (Working Interest Assessed Value)

+

$250 (Production Equipment Assessed Value)

=

$444,754 (Net Working Interest Assessed Value)

Injection systems may be eligible for the following reductions on the Working Interest only.

1. Water flood - up to 25% adjustment. (Injection System equipment be listed as separate from other production equipment if discount is to be applied).
2. Enhanced Recovery - up to 50% adjustment.

Oil Royalty Interest

See next page

OIL ASSESSMENT

Oil Royalty Interest

Formula to arrive at Royalty Interest Assessed value:

Per Well Production Class (barrels per day)	Royalties Interest & Overrides Amount per Barrel
0 - 2*	$ 9,982
2.1 - 5	$ 9,982
5.1 – 10	$ 11,270
10.1 – 25	$ 10,300
25.1 – 50	$ 8,924
50.1 – 70	$ 8,395
70.1 & Up	$ 8,395

Amount per barrel X A.D.P. X percent % of Interest = Assessed Value 70.1 & Up 10,759

Example:

$8,395 (Amount per barrel)

X

71 bbls. (A.D.P.)

X

.125 (percent % of Interest)

=

$74,506 (Royalty Interest Assessed Value)

Attachments

- Copy of Act 668
- DOI File Specification
- Production File Specification

State of Arkansas *As Engrossed: H3/31/21*
93rd General Assembly **A Bill**
Regular Session, 2021 HOUSE BILL 1755

By: Representatives Jean, Barker, Fielding
By: Senators T. Garner, Beckham

For An Act To Be Entitled

AN ACT TO AMEND THE LAW GOVERNING THE TAX TREATMENT OF PRODUCING MINERALS; TO DEFINE AND SET THE TAX TREATMENT FOR OIL WELLS AND PRODUCTION EQUIPMENT; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW GOVERNING THE TAX TREATMENT OF PRODUCING MINERALS; AND TO DEFINE AND SET THE TAX TREATMENT FOR OIL WELLS AND PRODUCTION EQUIPMENT.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 26-26-1110(a), concerning the assessment of mineral rights for purposes of property tax, is amended to read as follows:

(a)(1) As used in this section:

(A) "Oil well" means a producing unit well or well that produces:

(i) Only liquid hydrocarbons;

(ii) Liquid hydrocarbons associated with the production of gas; or

(iii) Gas associated with the production of liquid hydrocarbons; and

(B) "Production equipment" means all piping and other equipment of an oil well from the bottom of the casing to and including the sales valve at the tank battery.

(2) The county assessor shall assess all producing mineral interests in the county.

~~(2)(A)~~(3)(A) The county assessor shall assess the mineral interests in the land separate from the fee simple interest in the land when the:

(i) Mineral interests in the land are held by one (1) or more persons that are different from the person or persons holding the fee simple interest; and

(ii) County assessor is advised of the separate holdings by the recording of a deed in the county recorder's office.

(B) When subdivision ~~(a)(2)(A)~~ (a)(3)(A) of this section applies, a sale of the mineral interests for nonpayment of taxes shall not affect the title to the land itself, nor shall a sale of the land for nonpayment of taxes affect the title to the mineral interests.

(4)(A) The county assessor shall assess all production equipment as real property.

(B)(i) Except as stated under subdivision (a)(4)(B)(ii) of this section, when assessing the value of production equipment, the county assessor shall assess the production equipment at a value of one dollar ($1.00) per foot.

(ii) Any portion of the casing in a well, that has been rendered inoperable for producing oil or gas by a cement or mechanical plug shall not be subject to taxation.

(5) If an oil well reported production in a prior year and reports an annual increase in average daily production, the annual increase in average daily production shall be assessed as newly discovered property only if the annual increase in average daily production is solely attributable to new production from a geologic zone or horizon that was not produced in a prior year from the existing oil well.

(6)(A) In calculating the working interest-assessed value of an oil well, the county assessor shall apply a uniform expense allowance per barrel of oil produced without regard to the average daily production of the oil well.

(B) The expense allowance under subdivision (a)(6)(A) of this section shall be based as nearly as practicable on actual expenses per barrel of oil produced.

(7) In assessing the value of an oil well based on an income approach, the income shall be based on the actual average price per barrel of oil in Arkansas during the immediately preceding calendar year; and

(8) All formulas, valuation tables, and guidance that are published or provided to the county assessors by the Assessment Coordination Division to be used in the valuation and appraisal of mineral rights for ad valorem tax purposes shall comply with the requirements of this section.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for assessment years beginning on or after January 1, *2022*.

/s/Jean

APPROVED: 4/12/21

Spreadsheet formatting for submission of division of interest detail

Cell Name	WellID	WellName	OwnerID	OwnerName1	OwnerName2	MailingAddress1	MailingAddress2	MailingCity	MailingState	MailingZip	LegalDescription	InterestType	InterestAmount	ParentID	Section	Township	Range	TrackParticipationFactor
Example:	1234567890	Scooby Doo	123456-7	John Doe	and Jane Doe	123 Disney Way		Makebelieve	AR	12345		R	0.0000526		16	08N	12W	
Cell Type	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	NUMBER - Any combination of numbers only (0-9)	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	NUMBER - Any combination of numbers only (0-9)
Character Length	20 (No more than 20 letters and/or numbers)	50 (No more than 50 letters and/or numbers)	20 (No more than 20 letters and/or numbers)	50 (No more than 50 letters and/or numbers)	50 (No more than 50 letters and/or numbers)	50 (No more than 50 letters and/or numbers)	50 (No more than 50 letters and/or numbers)	20 (No more than 20 letters and/or numbers)	10 (No more than 10 letters and/or numbers)	8 (No more than 8 letters and/or numbers)	255 (No more than 255 letters and/or numbers)	1 (No more than 1 letter and/or number)	20 (No more than 20 letters and/or numbers)	20 (No more than 20 letters and/or numbers)	3 (No more than 3 letters and/or numbers)	3 (No more than 3 letters and/or numbers)	3 (No more than 3 letters and/or numbers)	20 (No more than 20 letters and/or numbers)
Is Required:	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Description:	Unique number that relates to a specific well	Name of Well	Unique index number that relates to a specific owner	Owner name of record of the interest; line 1	Owner name of record of the interest; line 2	Owner mailing address line 1	Owner mailing address line 2	Owner mailing city	Owner mailing state	Owner mailing zip	Reference information to locate interest geographically or well situs (metes & Bounds, or book, page)	Type of interest held by owner (W-Working, R-Royalty, O-Overriding)	Amount of interest held by owner	Used for a split that creates new owners, refers to the original Owner ID that the interest was derived from	PLSS section of owner's interest	PLSS township of owner's interest	PLSS range of owner's interest	Track Factors for the Cross-Unit Wells

Spreadsheet formatting for submission of production detail

Cell Name	API Number	WellID	WellName	ProductionStatus	AssetType	ProductionAmount	CalcMethod	Depth	PermitNumber	Operator	LeaseNumber	Transporter	AssetUnit	AssetCount	LegalDescription	Section	Township	Range
										Earth Production		Earth Wind & Fire						
Example	00-000-00000-00-00	1234567890	Scooby Doo	A	O	12,345	Annual	9,876	12345	LLC	12345	Gathering				002	08N	16W
Cell Type	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	NUMBER - Any combination of numbers only (0-9)	TEXT -Any combination of letters and/or numbers	NUMBER - Any combination of numbers only (0-9)	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	NUMBER - Any combination of numbers only (0-9)	TEXT -Any combination of letters and/or numbers	NUMBER - Any combination of numbers only (0-9)	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers	TEXT -Any combination of letters and/or numbers
Character Length	50 (No more than 50 letters and/or numbers)	50 (No more than 50 letters and/or numbers)	50 (No more than 50 letters and/or numbers)	2 (No more than 2 letters and/or numbers)	20 (No more than 20 letters and/or numbers)	10 (No more than 10 numbers)	50 (No more than 50 letters and/or numbers)	10 (No more than 10 numbers)	50 (No more than 50 letters and/or numbers)	50 (No more than 50 letters and/or numbers)	50 (No more than 50 letters and/or numbers)	50 (No more than 50 numbers)	20 (No more than 20 letters and/or numbers)	4 (No more than 4 numbers)	255 (No more than 255 letters and/or numbers)	3 (No more than 3 letters and/or numbers)	3 (No more than 3 letters and/or numbers)	3 (No more than 3 letters and/or numbers)
Is Required	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	Yes	Yes	Yes
Description	Unique index number that relates to a specific well: includes more information than Well ID	Unique index number that relates to a specific well	Name of well	Production status of the asset (A-Active, I-Inactive, PA-Plugged/Abandoned)	Type of asset reported (Oil, Gas, Brine, Bauxite, etc.)	Amount of production reported within the assessment cycle. (January 1 - December 31)	Calculation method used to estimate production (Annual, Daily)	Vertical Depth of pipeline for the well	Permit Number associated with asset	Operator managing asset production	Lease number associated with asset	Transporter	Reference number for production grouping of assets	Number of assets participating in group	Geographic reference to asset location	PLSS section of the well location	PLSS township of the well location	PLSS range of the well location