

**OFFICE OF THE CITY AUDITOR**

City of Long Beach  
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**GARY L. BURROUGHS, CPA**  
City Auditor

September 21, 2004

Michael A. Killebrew, Acting Director  
Financial Management

At your request, we have applied certain review procedures to the Oil Production Tax collection records maintained by the Tidelands Accounting Division. The purpose was to determine if oil tax revenue due the City has been properly received. Additionally, we reviewed Billing and Collection (B&C) records of Oil Code Enforcement to verify that all "wellheads" in the City were captured. B&C system generates Well Permit Fee invoices that are sent annually to oil producers.

Procedures performed include:

- Interviewing key personnel involved in Oil Production Tax and Well Permit Fee collection.
- Obtaining and reviewing "Quarterly Report of Oil Production Tax" (Form F535) submitted by operators producing oil from wells located in the City.
- Reviewing oil production data as reported by the California Department of Oil, Gas, and Geothermal Resources (DOGGR).
- Obtaining and reviewing digitized mapping data generated by the City's Geographic Information System (GIS) to verify well location.
- Identifying and resolving discrepancy in oil production as reported to the City versus production reported to the DOGGR.
- Comparing the City's database of active wells to the DOGGR listing of active wells in Long Beach.

Based on the results of the procedures performed, we:

- Billed and collected an additional \$113,489 in unreported oil production tax and penalties from oil producers.
- Recommend that the City's policy on production tax exemption for wells located in the Los Angeles Flood Control District be clarified.

Oil Production Tax and Well Permit Fee Collection Review

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- Recommend some enhancements in oil producers reporting requirements and periodic review procedures by the City to improve oversight, which may result in additional revenue to the City.
- Support the City's continued effort to evaluate an increase to the oil production tax amount per barrel. We understand that in order for the tax increase to become code, it has to be passed by the voters as a City ballot measure with first opportunity being April 2006.

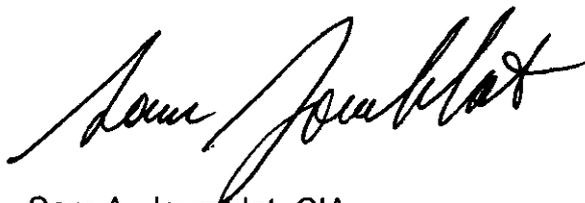
Complete details on all issues and recommendations are included in the attached report.

We would like to express our appreciation to management and staff of the Tidelands and Compliance Section and the Department of Planning and Building for their cooperation and valuable assistance to us during the course of this review.

Sincerely,

GARY L. BURROUGHS, CPA  
City Auditor

By



Sam A. Joublat, CIA  
Deputy City Auditor

cc: Christine Shippey, Assistant City Manager  
Suzanne Mason, Deputy City Manager  
Christopher Garner, Director of Oil Properties and Long Beach Energy  
Curtis Henderson, Operations Manager, Oil Properties  
J. Charles Parkin, Deputy City Attorney  
Jennifer Burke, Senior Accountant, Financial Management

## Background

### Oil Production Tax

In accordance with the Long Beach Municipal Code 3.80.221, a tax of fifteen cents per barrel (bbl) is assessed on oil produced from all wells located in the City. The tax shall be paid on a fiscal year basis, payable quarterly. Oil operators use the City's "Quarterly Report of Oil Production Tax" form (F535) to self-report production and remit the corresponding tax by the following dates:

Due by:	March 31	June 30	September 30	December 31
Report for Quarter	December January February	March April May	June July August	September October November

Failure to pay production tax within the quarter month results in the assessment of a twenty five percent (25%) penalty on the total amount due. Additional penalties are assessed in the following manner: ten percent (10%) shall be added on the first day of each calendar month following the month of the imposition of the twenty five percent penalty if the tax remains unpaid; up to a maximum of one hundred percent (100%) of the tax payable on the due date. Chapter 3.80.221 of the City's municipal code is reflected in **Attachment A**.

### Well Permit Fees

Chapter 12.20.020 of the Long Beach Municipal Code requires operators maintaining any well in the City for petroleum purposes, whether active or suspended, to obtain a permit from the Department of Planning and Building. The Oil Code Enforcement Section bills operators annually. The well permit fee is \$215.00 per well, and a twenty five percent (25%) penalty is assessed on fees not received within one month of the due date.

## Review of Compliance

To substantiate payment of oil production tax, we reviewed production reported to the City by oil producers for the 1<sup>st</sup> Quarter 2003 (Dec 2002 – Feb 2003) and 3rd Quarter 2002 (Jun 2002 – Aug 2002). We compared these production levels with amounts reported to the Department of Oil, Gas, & Geothermal Resources (DOGGR). We noted any discrepancies and researched them by:

- (1) Evaluating whether the wellhead fell within City proper if it was situated near the City border.
- (2) Contacting the producer to determine the reasons for the discrepancies and followed up on the reasons given.

Oil production reported to the City for the 1<sup>st</sup> Quarter 2003 from operators for wells subject to Long Beach Oil Production Tax is summarized in the following table:

<b>Operator</b>	<b>bbbls reported to the City</b>
Barco Oil Co.	192
Brietburn Energy	42,864
Cather & Southwick	106
Cather Barnes & Co.	826
Cecile M. Colvin	627
Charles E. Cather	839
Estate of J.E. Cather	135
ChevronTexaco Expl. & Prod.	-
Elliot & Ten Eyck, Ltd	8,653
Finco Oil Co.	708
Global Oil Production, LLC	8,461
Graner Oil Co.	10,664
H&L Operators	6,057
Herley Kelley Co.	2,129
Lansdale Co.	6,325
Mitchell-Grossu Oil Co.	503
Mitchwil Investments, LLC	717
Pacific Energy Resources	13,360
P&M Oil Co.	501
S&C Oil Co.	4,328
Signal Hill Petroleum, Inc.	49,718
Terra Expl. & Production Co.	2,515
The Termo Co.	27,031
Thums Long Beach Co.	2,965,533
Tidelands Oil Production Co.	466,325
<b>Total Reported Production</b>	<b>3,619,117</b>

Based on production of roughly 3.6 million barrels per quarter, the City earned an average \$540,000 each quarter in oil production tax.

### **Summary of Findings**

#### **ChevronTexaco Expl & Prod. Co (CTEP).**

When we reviewed the digitized mapping data provided from the Geographic Information System (GIS) by Technology Services, we identified ten (10) wells operated by CTEP that are located within City limits. The location, on which these wells exist,

known as the Southeast Area Development and Improvement Plan (SEADIP) area, became City property through annexation in October 1997.

We noted that no production tax had been received from CTEP for these wells. We reviewed production data on these wells as reflected in DOGGR database for the period 4<sup>th</sup> Quarter 1997 through 3<sup>rd</sup> Quarter 2003 to calculate the amount due. We then applied the penalty assessment in accordance with the Code to arrive at the total amount due of \$68,550.49. CTEP paid the amount in full.

Signal Hill Petroleum, Inc. (SHP).

Upon review of the supporting documentation for oil production tax received from SHP, we noted that total production reported was understated during the period March 2000 through May 2003. We were told that this was caused by a format error on the spreadsheet used to add the barrels produced from the wells located in the City. As a result of this error SHP underpaid its oil production tax. We calculated the underpayment and applied the corresponding penalty. The total amount due the City was \$44,938.14. SHP concurred with our finding and paid the subject tax; however, they requested a waiver of the penalty assessment. In consultation with the City Attorney's Office it was determined that the Long Beach Municipal Code does not allow for mitigation of the penalty. SHP was notified to make payment of the penalty assessed. SHP subsequently paid the penalty.

**Summary of Oil Production Tax Collected by the Auditor's Office**

<b>Company</b>	<b>Tax</b>	<b>Penalty</b>	<b>Total Received</b>
ChevronTexaco Expl. & Prod. Co.	\$34,920.30	\$33,630.19	\$68,550.49
Signal Hill Petroleum, Inc.	23,590.35	21,347.79	44,938.14
<b>Total</b>	<b>\$58,510.65</b>	<b>\$54,977.98</b>	<b>\$113,488.63</b>

**Other Matter for Consideration**

Pacific Energy Resources

We noted that Pacific Energy Resources (PER) operates a number of wells in the Los Angeles County Flood Control District (LACFCD). These wells are located in the flood control channel adjacent to the Los Angeles River and fall within the boundary of the City. There are 31 active wells in the channel, of which PER claims exemption status from well permit and oil production tax for 12 wells.

We contacted PER to determine the basis for exemption and received documentation that pointed to conflicting criteria. PER forwarded documentation that essentially based exemption on either of the following criteria:

1. Exemption based on an action entitled "Continental Corp. vs. City of Long Beach" which purportedly ruled that wells under the jurisdiction of the county flood control district shall be exempt from City taxes.
2. Exemption based on whether a well's "producing interval" is under County property.

The Long Beach Municipal Code states that surface location of the well determines whether a well is within the City regardless of where the well hole may be bottomed. Our analysis of the well locations indicated that all 31 wells are located within the City. We have referred the matter to the City Attorney for further evaluation on the appropriateness of these exemptions.

### **Recommendation for Process Enhancement**

As indicated above, the City receives Quarterly Report of Oil Production Tax, form F535, from oil producers along with tax payment. Well description is required information on form F535, however, it is not specific as to what information is to be supplied. Consequently, the type of information submitted by oil producers varies.

We recommend the following process enhancement to strengthen the monitoring of oil production tax by Financial Management:

1. Communicate to all oil producers in the City the requirement to submit additional detail with their submission of form F535. The additional information should include oil production for each well by month indicating each well's API identifier. We note that some producers already submit well production information by month. We understand that in order to make such information submission mandatory, it may require a change in the municipal code.
2. Obtain a list of all wells, by producer, from the City's Billing & Collections (B&C) system that is used to generate well permit invoices.
3. Compare list of wells from B&C to the detailed list of wells provided quarterly by the oil producers.
4. Additionally, the DOGGR database may be queried periodically to determine if any wells within the City are missing from the B&C system or from oil production tax reporting. The DOGGR production data is available through the Department of Conservation: [www.consrv.ca.gov](http://www.consrv.ca.gov). The longitude & latitude coordinates could be obtained from the DOGGR website and entered into the GIS system to

determine if the well head falls within City limits. This will be a three-way match on wells between the City's B&C, oil production tax data reported to the City, and the DOGGR database. **Attachment B** outlines the steps in getting the DOGGR well listing.

5. Download oil production data by well including API number for each well from the DOGGR. **Attachment C** outlines the steps in getting this information.
6. Compare production reported to the City with well production reported to DOGGR for each oil producer operating in Long Beach.

All comparisons of databases can be automated. All Data from the DOGGR can be downloaded directly into a Microsoft Excel spreadsheet. Hence, if the information from the B&C system is also downloaded into a Microsoft Excel spreadsheet, then the comparison process can easily be automated. If oil producers can provide their quarterly well production information electronically to the City, by month and well, the comparison between what they report to the City and what they report to the DOGGR can also be automated.

### **Oil Production Tax Amount**

Oil production tax is currently 15¢ per barrel (bbl) of oil produced from wells that have their wellheads in the City. The last time oil production tax was changed was in 1990 when it was increased from 12¢/bbl of oil produced in excess of 300 bbl per quarter to its present 15¢/bbl on all oil produced. Financial Management and the Budget Oversight Committee of the City Council have been evaluating increasing oil production tax. Article 13C of the California Constitution (Proposition 218) requires that for the City to increase tax it needs to have a ballot measure "consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency declared by a unanimous vote of the governing body." This implies that the first opportunity for such ballot measure will be in April 2006.

One possible option to consider is to have oil production tax a sliding scale tied to the price of oil instead of a flat amount per barrel. This will be fair to oil producers and will not hamper oil production in times of low oil prices. For simplicity of calculating and monitoring, oil production tax could be set monthly and tied to a widely published index, even though the index price may be different than locally produced oil prices because of quality, grade and location. One such index could be West Texas Intermediate-Cushing (WTI-Cushing) as published on the 15<sup>th</sup> day of the month. Also, a tax floor could be established and the tax rate could be progressive above a certain price. An example of how the oil production tax could be effected is presented in the table below. In our example, we used 25¢/bbl as the oil production tax floor for WTI below \$20/bbl. Between \$20/bbl and \$30/bbl WTI, we increased the tax rate at 1¢/bbl for every \$1 increase in the price of oil. Above \$30/bbl WTI, we increased the tax rate at 2¢/bbl for every \$1 increase in the price of oil. The rationale for a progressive tax rate is to allow

oil producers to recover their production cost and make a healthy profit before sharing more in what will be a windfall profit going dollar-for-dollar to the bottom line.

mid month WTI-Cushing \$/bbl	oil production tax ¢/bbl
Below 20	25
20 - 20.99	26
21 - 21.99	27
22 - 22.99	28
23 - 23.99	29
24 - 24.99	30
25 - 25.99	31
26 - 26.99	32
27 - 27.99	33
28 - 28.99	34
29 - 29.99	35
30 - 30.99	37
31 - 31.99	39
32 - 32.99	41
33 - 33.99	43
34 - 34.99	45
35 - 35.99	47
36 - 36.99	49
37 - 37.99	51
38 - 38.99	53
39 - 39.99	55
40 - 40.99	57
41 - 41.99	59
42 - 42.99	61
43 - 43.99	63
44 - 44.99	65
additional \$/bbl band	additional 2¢/bbl

Alternatively, oil production tax can be tied to revenue generated from actual sale. However, this is a more complicated approach, especially since some Wilmington Field oil prices will not be known until over a year after the sale date.

In addition, natural gas production, which is currently not taxed by the City, could also be subjected to production tax. Oil industry equates 6 thousand cubic feet (MCF) of gas to one barrel of oil equivalent (BOE). Another consideration is to stay in line with the California oil severance tax which equates every 10 MCF to 1 BOE for tax purposes.

A survey of severance and ad valorem taxes charged by the various states, as of October 2002, that was published by the Interstate Oil and Gas Compact Commission, is presented in **Attachment D**. As the survey shows, California is one of the lower taxing states, which implies there is more room for taxation.

**3.80.221 Tax on oil production.**

Notwithstanding any other provision of this chapter 3.80, the provisions of this section 3.80.221 and section 3.80.223 shall apply to the business license tax on the business of oil production.

A. Every person conducting, managing or carrying on the business of oil production from any well located in the city, including the city when functioning in the capacity of a unit operator, shall pay an annual business license tax to the city of fifteen cents (\$0.15) per barrel produced.

B. The sum or sums paid shall be on a per fiscal year basis, payable quarterly. Production for the three (3) months immediately prior to the quarter month shall constitute the measurement of the amount due on or before the last day of the quarter month.

The applicant who fails to pay such production tax within the quarter month shall pay in addition to the taxes a penalty for nonpayment in the sum equal to twenty five percent (25%) of the total amount on the first day of the month following the close of the calendar quarter. Additional penalties will be assessed in the following manner: ten percent (10%) shall be added on the first day of each calendar month following the month of the imposition of the twenty five percent (25%) penalty if the tax remains unpaid; up to a maximum of one hundred percent (100%) of the tax payable on the due date.

C. The person subject to the payment of the tax shall, before the business tax for each quarter becomes delinquent, file with the director of financial management a written statement setting forth the number of barrels of oil produced by each well during the pertinent three (3) month period of production upon which the tax due is to be calculated, and such person shall pay at such time the amount of the business tax computed upon the measure of the tax reported in the statement. The written statement shall be made upon a form prescribed by the director of financial management and shall include a declaration substantially as follows:

"I declare under penalty of making a false declaration that I am authorized to make this statement, and that to the best of my knowledge and belief it is a true, correct and complete statement made in good faith for the period stated, in compliance with the provisions of the Long Beach Municipal Code."

Such statements shall not be conclusive against the city as to the information set forth therein, nor shall the filing of a statement preclude the city from collecting by appropriate action any additional tax that is later determined to be due and payable.

D. For the purpose of this section a well shall be deemed to be located in the city if the surface location of the well or the surface of the well itself, is located in the city regardless of where the hole of the well may be bottomed.

E. For the purpose of this section "oil" has the meaning as defined in section 12.04.300.

F. The payment of the license as provided in this section shall permit the engaging in any of the following businesses without the payment of an additional business license tax: oil well, injection well, or water source well drilling or servicing operations; refining oil or petroleum products and producing the byproducts thereof; marketing, selling and distributing oil or any petroleum products or byproducts thereof at wholesale; or maintaining tankage in connection with any of the above business activities; except that nothing in this section shall be deemed to apply to the operation of automobile filling/service stations. (Ord. C-6751 § 1, 1990; Ord. C-6259 § 1 (part), 1986).

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Department of Conservation

Division of Oil, Gas & Geothermal Resources

The Division oversees the drilling, operation, maintenance, and plugging and abandonment of oil, natural gas, and geothermal wells. The regulatory program emphasizes the wise development of oil, natural gas, and geothermal resources in the state through sound engineering practices that protect the environment, prevent pollution, and ensure public safety.

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**Geothermal Section**

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**Oil and Gas Maps**

The Division of Oil, Gas, and Geothermal Resources prepares and publishes oil, gas, and geothermal field maps for the State of California. The maps are updated regularly and cost \$3. They may be purchased in person at any district office or by mail from the headquarters office in Sacramento (see PRTS, the map index, for more information). Some maps may be downloaded in PDF format. Additionally, [Well Location Database](#) files (as self-executable DBF files) are available.

**NOTE: You must have Adobe Acrobat Reader version 5.0 or above to view and print maps downloaded from the map section. This free software may be downloaded from Adobe.**

Click on the map to go to the district map area

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**Digital Well Locations**

Digital well locations are available in a database file that contains the latitude and longitude for each well in the state. These database files can be downloaded as a statewide file (with approximately 185,000 wells listed) or by district office.

Each database file is a compressed EXE file that can be downloaded (saved) to your computer. To use the database file after you have saved it to your computer, it must be uncompressed (by double clicking on it, or use Start, Run process).

The compressed file will extract into a DBF file that can be imported into your mapping software. Mapping software used by the Division to prepare maps is Mapinfo, but other mapping software should be able to import the DBF files. The information contained in the file includes API number, operator, well name and number, section, township, and range, and the latitude and longitude (the map projection used is Latitude/Longitude-NAD27 for the Continental United States).

**Note:** The [well status codes](#) contained within the database files are listed near the bottom of this page.

Click on the links below to download (save) the well location database(s) to your computer:

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OPERATOR	LEASE	WELL #	FIELD NAME	AREA	MAP	STA	SOU	LATITUDE	LONGITUDE	TD	SEC	TWN	RE	BM	X	C
1																
2	Hurtz Roastleke	1	SALT LAKE					0.00000000	0.00000000	0	0	0	0	0	0	SB
3	J. Russell Jones	1	SAN DIEGO COUNTY					0.00000000	0.00000000	0	0	0	0	0	0	SB
4	E. Roastleke	1	SALT LAKE					0.00000000	0.00000000	0	0	0	0	0	0	SB
5	Fluorego Oil Co.	1	UNKNOWN					0.00000000	0.00000000	0	0	0	0	0	0	SB
6	Western Pacific Oil Co.	3	SAN BERNARDINO COUNTY		Ref-F	006	hed	34.361833000	-114.827737000	3091	18	10N	21E	SB		
7	Western Pacific Oil Co.	1	SAN BERNARDINO COUNTY		Ref-G	006	hed	34.366042000	-116.524660000	2411	3	10N	4E	SB		
8	Western Pacific Oil Co.	2	SAN BERNARDINO COUNTY		Ref-G	006	hed	34.361544000	-116.512002000	2652	4	10N	4E	SB		
9	Sierra Oil and Gas Co.	1	SAN BERNARDINO COUNTY		Ref-G	006	hed	34.390120000	-116.570221000	3397	4	10N	4E	SB		
10	G. A. Graber and Associates	1	SAN BERNARDINO COUNTY		Ref-G	006	hed	34.364736000	-116.563436000	6404	5	10N	4E	SB		
11	G. A. Graber and Associates	2	SAN BERNARDINO COUNTY		Ref-G	006	hed	34.371819000	-117.531843000	1242	1	10N	4W	SB		
12	Motors Diesel Oil Co.	1	SAN BERNARDINO COUNTY		Ref-G	006	hed	34.364180000	-117.549648000	1877	1	10N	5W	SB		
13	Interstate Oil Corp.	3	SAN BERNARDINO COUNTY		Ref-G	006	hed	34.391247000	-117.574660000	2930	2	10N	5W	SB		
14	Jack Ryzovitch	1	SAN BERNARDINO COUNTY		Ref-G	006	hed	34.352306000	-117.535190000	3163	3	10N	5W	SB		
15	L. A. Thomson	1	SAN BERNARDINO COUNTY		Ref-G	006	hed	34.363430000	-117.444153000	3500	7	10N	5W	SB		
16	Equitable Petroleum Exploration Co.	1	SAN BERNARDINO COUNTY		Ref-G	006	hed	34.363190000	-117.580330000	3064	11	10N	5W	SB		
17	G. A. Graber and Associates	1	SAN BERNARDINO COUNTY		Ref-G	006	hed	34.368778000	-117.563046000	3122	12	10N	5W	SB		
18	George H. Marsh	1	SAN BERNARDINO COUNTY		Ref-G	006	hed	34.344135000	-117.538192000	1272	0	10N	6W	SB		
19	E. J. Pitt	1	IMPERIAL COUNTY					0.00000000	0.00000000	0	24	10E	13E	SB		
20	Anthony-River Development Co.	1	IMPERIAL COUNTY					0.00000000	0.00000000	0	34	10E	13E	SB		
21	Mobil Oil Corp.	1	SAN DIEGO COUNTY		W-1	006	hed	33.282230000	-117.561766000	6125	24	10E	17E	SB		
22	The Pure Oil Co.	1	IMPERIAL COUNTY		W-8	006	hed	33.273665000	-117.563658000	6100	25	10E	17E	SB		
23	O. M. Lowell	1	SAN BERNARDINO COUNTY					0.00000000	0.00000000	0	35	10N	17E	SB		
24	Transocean Petroleum Development Co.	1	SAN BERNARDINO COUNTY					0.00000000	0.00000000	0	34	10N	4V	SB		
25	Moran T. King	1	SAN BERNARDINO COUNTY					0.00000000	0.00000000	0	20	11N	3W	SB		
26	Milopak Oil Co.	1	SAN BERNARDINO COUNTY					0.00000000	0.00000000	0	19	11N	3E	SB		
27	Sakon Sea Chemical Products Corp.	5	IMPERIAL COUNTY					0.00000000	0.00000000	0	25	11E	15E	SB		
28	J. P. Chandler & Lee Steton	1	IMPERIAL COUNTY		W-8	006	hed	33.186138000	-116.628350000	0	27	11E	9E	SB		
29	Chevron U.S.A., Inc.	1	SAN BERNARDINO COUNTY					0.00000000	0.00000000	0	34	12N	4V	SB		
30	Fremont Development Co.	1	SAN BERNARDINO COUNTY					0.00000000	0.00000000	0	24	12E	13E	SB		
31	Sardi Oil Co.	1	IMPERIAL COUNTY		G2-2	006	hed	33.118360000	-115.985037000	0	24	12E	13E	SB		
32	Sardi Oil Co.	1	IMPERIAL COUNTY					35.196278000	-115.338350000	0	23	12N	15E	SB		
33	Overstreet Exploration, Inc.	1	SAN BERNARDINO COUNTY		Ref-K	006	hed	35.196278000	-115.338350000	24571	23	12N	15E	SB		
34	Coastal Drilling Co.	2	SAN BERNARDINO COUNTY		Ref-K	006	hed	35.196302000	-115.338350000	6344	3	12E	14E	SB		
35	Amerasia Hess Corp.	1	IMPERIAL COUNTY		G2-3	006	hed	35.219973000	-115.483703000	0	24	12N	14E	SB		
36	Emmett J. Callison	1	SAN BERNARDINO COUNTY		Ref-F	006	hed	35.374244000	-115.433300000	0	24	12N	14E	SB		
37	Emmett J. Callison	3	SAN BERNARDINO COUNTY		Ref-F	006	hed	35.374052000	-115.431802000	0	24	12N	14E	SB		
38	Inyoash Oil Associates, Ltd.	1	SAN BERNARDINO COUNTY		Ref-F	006	hed	35.361965000	-115.348810000	0	23	12N	15E	SB		
39	The Major Oil Corp.	1-23	SAN BERNARDINO COUNTY		Ref-F	006	hed	35.317031000	-115.344150000	0	23	12N	15E	SB		
40	The Major Oil Corp.	2-23	SAN BERNARDINO COUNTY		Ref-F	006	hed	35.317031000	-115.351020000	0	23	12N	15E	SB		
41	Inyoash Partnership	10	SAN BERNARDINO COUNTY		Ref-F	006	hed	35.423562000	-115.286622000	0	5	12N	16E	SB		
42	The Arapahoe Petroleum Co.	1	SAN BERNARDINO COUNTY		Ref-F	006	hed	35.396644000	-115.503177000	0	0	12N	16E	SB		
43	Amerasia Petroleum Exploration Co.	U.S.A.	IMPERIAL COUNTY		G2-5	006	hed	35.423562000	-115.195355000	0	27	12E	17E	SB		
44	The Major Oil Corp.	1-25	SAN BERNARDINO COUNTY		Ref-F	006	hed	35.441607000	-115.332154000	0	35	12N	13E	SB		
45	The Major Oil Corp.	65A-30	SAN BERNARDINO COUNTY		Ref-F	006	hed	35.448633000	-115.315440000	0	30	12N	16E	SB		
46	Amerasia Hess Corp.	Timken	IMPERIAL COUNTY		G2-4	006	hed	32.790505000	-115.530550000	7314	28	12E	14E	SB		
47	H. W. Schafar	Barbara	IMPERIAL COUNTY		G2-5	006	hed	32.792620000	-115.511230000	0	16	12E	17E	SB		
48	Tecopa Exploration & Production, Inc.	Jacobs (act-1)	IMPERIAL COUNTY		G2-4	006	hed	32.670483000	-115.563518000	7501	18	12E	14E	SB		
49	Commanche Oil Well	3	SAN DIEGO COUNTY					0.00000000	0.00000000	0	3	12E	2W	SB		
50	Wallace M. Nelson	Brady	SAN BERNARDINO COUNTY		Ref-K	006	hed	34.162234000	-115.945882000	0	21	12N	10E	SB		
51	Lec Oil Development	Lec Oil	SAN BERNARDINO COUNTY					0.00000000	0.00000000	0	23	12N	10E	SB		
52	Burt T. Walls	1	LOS ANGELES COUNTY					0.00000000	0.00000000	0	19	12N	18V	SB		
53	Morgan Brown, Inc.	The Albertson Company	LOS ANGELES COUNTY		W-2	006	hed	34.153245000	-118.900652000	0	19	12N	18V	SB		
54	F. G. Anderson	Mabel	LOS ANGELES COUNTY		W-2	006	hed	34.143624000	-118.734204000	0	22	12N	18V	SB		
55	British-America Oil Producing Co.	Columbia	LOS ANGELES COUNTY		W-2	006	hed	34.127178000	-118.716395000	0	25	12N	18V	SB		
56	Bruce Waring	1	LOS ANGELES COUNTY		W-2	006	hed	34.123353000	-118.715405000	0	34	12N	18V	SB		
57	A. D. Kropfer	1	LOS ANGELES COUNTY		W-2	006	hed	34.125323000	-118.736622000	0	35	12N	18V	SB		
58	W. J. Dennis	Steak	LOS ANGELES COUNTY		W-2	006	hed	34.130319000	-118.723191000	0	36	12N	18V	SB		
59	San Pedro Oil & Development Co.	1	SAN BERNARDINO COUNTY		Ref-K	006	hed	34.205181000	-117.535304000	0	5	12N	4W	SB		
60	Dal River Oil & Gas Co.	1	SAN BERNARDINO COUNTY		Ref-K	006	hed	34.170343000	-117.245120000	0	13	12N	4W	SB		
61	Del Boca Oil & Gas Co.	2	SAN BERNARDINO COUNTY		Ref-K	006	hed	34.164427000	-117.041721000	0	14	12N	4W	SB		

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California Home Wednesday, August 25, 2004

Welcome to California

Department of Conservation

Department of Conservation

Beverage Container Recycling

Land Resource Protection

Mine Reclamation

Geology

**Oil, Gas, & Geothermal**

State Mineral & Geology Board

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Department of Conservation

Recycle. It's good for the bottle. It's good for the can.

The Department of Conservation provides services and information that promote environmental health, economic vitality, informed land-use decisions and sound management of our state's natural resources.

Sacramento Area Counties See Varying Rates of Urbanization

Overall, there were more than 12,000 new urban acres in the six-county Sacramento area from 2000-2002, continuing a long trend. [Learn more...](#)

Preliminary Seismic Hazard Maps Available for North LA County

Maps, now under public review, show potential liquefaction and landslide areas in Antelope Valley cities of Palmdale and Lancaster. [Read all about it...](#)

Governor Calls For Gasoline Conservation

The summer driving season comes with higher costs at the pump this year, but there are ways to minimize fuel use. [Here's a full tank of ideas...](#)

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Oil, Gas & Geothermal - Geothermal Resources - Microsoft Internet Explorer

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California Home Wednesday, August 25, 2004

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Department of Conservation

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Geothermal Section

Department of Conservation

Division of Oil, Gas & Geothermal Resources

The Division oversees the drilling, operation, maintenance, and plugging and abandonment of oil, natural gas, and geothermal wells. The regulatory program emphasizes the wise development of oil, natural gas, and geothermal resources in the state through sound engineering practices that protect the environment, prevent pollution, and ensure public safety.

Notice of Proposed Rulemaking

The Division proposes to change various sections in Title 14 of the California Code of Regulations that pertain to environmental review of geothermal project applications (PDF files):

- Notice of Proposed Rulemaking
- Initial Statement of Reasons
- Proposed Regulatory Text

What's New

View the latest Division news including publications, latest changes to laws and regulations, and other developments.

Download the latest edition (PDF) of the

Quick Hits

Bond Information (PDF)

CEQA Documents

Construction Site Review Program

Laws & Regulations

List of Current Operators

Map of Oil & Gas Fields (PDF)

**Online Production & Injection (OPI)**

Picture a Well

Production & Statistics

Related Links

California Governmental Agencies

Federal Oil & Gas Agencies

State & Interstate Agencies

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Main California Oil and Gas Search Page - Microsoft Internet Explorer

Address: http://opi.consrv.ca.gov/opi/opi.dll

Department of Conservation | Division of Oil, Gas, & Geothermal Resources

Online Production and Injection Query for State of California, Department of Conservation, Division of Oil, Gas, and Geothermal Resources.

Select Criteria to Search Production or Injection Data

Search By:

- District
- County
- Field
- Operator
- API Number
- Township/Range: Section 1 Township 1 N Range 1 E Humboldt BM
- Preferences**
- Home

\*Note: Information about confidential wells is not available on this website.

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Address: http://opi.consrv.ca.gov/opi/opi.dll/Search?UsrP\_ID=100024920&formStack=Main&WMtr\_APINumber=&ST\_Section=1&STR\_TownshipNumber=1&STR\_TownshipBase=

Department of Conservation | Division of Oil, Gas, & Geothermal Resources

Online Production and Injection Query for State of California, Department of Conservation, Division of Oil, Gas, and Geothermal Resources.

User Profile:

First Name\* Last Name\* eMail Address\*

All Years

Selected Year: 2004

Range of Years: 2004 To 2004

Recent Years First

Only Active Wells

Wells Per Page: 50

Graph Quality: 75

Export Format: ASCII

Export Yearly Totals:

Cancel | Reset | Save

Done

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Main California Oil and Gas Search Page - Microsoft Internet Explorer

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Department of Conservation

Division of Oil, Gas, & Geothermal Resources

Online Production and Injection Query for State of California, Department of Conservation, Division of Oil, Gas, and Geothermal Resources.

Select Criteria to Search Production or Injection Data

Search By:

District

County

Field

Operator

API Number

Township/Range Section 1 Township 1 Range 1 Humboldt BM

Preferences

Home

\*Note: Information about confidential wells is not available on this website.

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Department of Conservation

Division of Oil, Gas, & Geothermal Resources

Online Production and Injection Query for State of California, Department of Conservation, Division of Oil, Gas, and Geothermal Resources.

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Operator

Lease

Area

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Lodi Gas [408]

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Lompoc [410]

Lone Star Gas [415]

Lone Tree Creek Gas [413]

Long Beach [412]

Long Beach Airport [414]

Long Canyon (ABD) [416]

Los Alamos [420]

Los Angeles City [422]

Los Angeles Downtown [424]

Los Angeles, East [426]

Los Lobos [428]

Los Medanos Gas [430]

Lost Hills [432]

Scroll down the list to Long Beach and then click on Operator.

Operator Selection - Microsoft Internet Explorer

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Online Production and Injection Query for State of California, Department of Conservation, Division of Oil, Gas, and Geothermal Resources.

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Search By:

Lease

**Get Wells**

Get Sums

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- A. S. Johnston Drilling [J1400]
- ADCO Ltd. [A0425]
- ARCO Western Energy [A4550]
- Axle Petroleum Co. [A4800]
- Barco Oil Co. [B1000]
- Barto/Signal Petroleum [B1950]
- Breitburn Energy Co. LLC [B6127]
- C. E. Braly [B5600]
- C. F. Sudduth [S6900]
- C.R.G. Properties, LTD [C0250]
- California E D I Inc. [C0810]
- CalResources LLC [C1360]
- Carson Dominguez [C2420]
- Cather & Southwick [C4100]**
- Cather Barnes & Co. [C3600]
- Cather Production [C3900]
- Charles E. Cather [C3200]
- ChevronTexaco Expl & Prod Co [C6500]
- Coast Supply Co. Ltd. [C6500]
- Cockriel Petroleum [C6700]

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Well List - Microsoft Internet Explorer

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1-1 of 1 Matches

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Dist	Operator Name	Field Name	Lease	Well#	API	Well Stat	Pool	WellType	PWT Stat	S	T	R	BM	Op Cd	File
1	Cather & Southwick	Long Beach	James	1	03709579	Active	25	OG	Active	13	4S	13W	SB	C4100	412

Done

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Well Info - Microsoft Internet Explorer

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DashBar Enter search words here Search

<< Back	Production Data	Production Graph	Export Data	Printer Friendly
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API: 03709579 Oper: Cather & Southwick C4100 Opr Status: A County: Los Angeles

Field: Long Beach 412 Lease: James Well#: 1

Area: Old Area 06 District: 1 Section: 13 Twn: 4S Rng: 13W BM: SB

Pool: Others 25 Well Type: OG Well Status: Active BLM:

Entry: 4/1/1976 Pool Status: Active

Date	Stat	Oil(bbl)	Water(bbl)	Days	Gas (Mcf)	Gravity	Csg	Tbg	BTU	MO	Disp
05/2004	01	0	0	0	0	22.0	0	0		3	6
04/2004	01	0	0	0	0	22.0	0	0		3	6
03/2004	01	0	0	0	0	22.0	0	0		3	6
02/2004		22		2	10	22.0	0	0		3	6
01/2004		68		1	31	22.0	0	0		3	6
Total 2004		90		3	41						

http://opi.consrv.ca.gov/opi/opi.dll/WellFrame?UsrP\_ID=1000249208PWT\_ID=1000034448PWT\_WellTypeCode=OG&StartRow=1&SortFields=W

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State Name	Oil Severance Tax	Oil Ad Valorem Tax	Misc. Oil Tax	Total Oil Tax Burden	Gas Severance Tax	Gas Ad Valorem Tax	Misc. Gas Tax	Total Gas Tax Burden
Alabama	10.00%	0.00%		10.00%	10.00%	0.00%		10.00%
Alaska	0 to 15.0%	2% of assessed value		Avg. 9.9% of taxable value	0 to 10%	2% of assessed value		Avg. 5% of taxable value
Arizona	3.437% Avg.	13.5642% Avg.		17.0012% Avg.	3.437% Avg.	13.5642% Avg.		17.0012% Avg.
Arkansas	4.0 to 5.0%	Variable by county	Conserv. Assess. 43 mills/bbl	4.0 to 5.0% + co. ad valorem tax	0.3 of 1 cent/MCF	Variable	Gas conserv. Assessment = 9 mills/MCF	0.3 of 1 cent / MCF + co. ad valorem tax
California	\$0.0421689 per barrel	0.00%		\$0.0421689 per barrel	\$0.0421689 per 10,000 cubic feet	0.00%		\$0.0421689 per 10,000 cubic feet
Colorado	2 to 5%	4 to 10%		5 to 10%	2 to 5%	4 to 10%		5 to 10%
Florida	8%	0.00%		8%	12.5% per MCF	0.00%		12.5% per MCF
Georgia	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production
Idaho	2.00%	0.00%		2.00%	2.00%	0.00%		2.00%
Illinois	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production
Indiana	1.0% or \$0.24 per barrel	0.00%		1.0% or \$0.24/barrel whichever is greater	1.0% or \$0.03 per MCF	0.00%		1.0% or \$0.03 MCF whichever is greater
Kansas	4.33%	Approx. 4% of revenue		Approx. 8% of revenue	4.33%	Approx. 10% of revenue		Approx. 15-17% of revenue
Kentucky	4.50%	Approx. 1%		Approx. 5.5%	4.50%	Approx. 1%		Approx. 5.5%
Louisiana	Full rate - 12.50% of value		3.125% stripper rate* (*exempt if the gross taxable value is less than 10 barrels/day)	3.125% to 12.50%	Full rate - 12.2 cents/MCF	0.00%	Gas = 3 cents/MCF - Gas Well Gas = 1.3 cents/MCF	1.3 cents up to 12.2 cents per MCF
Maryland	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production
Michigan	6.60%	0.00%		6.60%	5.00%	0.00%		5.00%
Mississippi	6.00%	0.00%		6.00%	6.00%	0.00%		6.00%
Missouri	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production
Montana	Interest, First 12 mo. = 0.8%, Pre 1999 = 12.8%, Post 1999 = 9.3%	Interest, First 12 mo. = 0.8%, Pre 1999 = 9.3%	Stripper oil production 1-10 barrels/day 5.8% > than 10 = 9.3%	Variable depending on working or non-working interest	Interest, First 12 mo. = 0.8%, Pre 1999 = 15.1%, Post 1999 = 9.3%	Working interest = 11.3%, Non-working = 15.1%	15.1%	Variable depending on working or non-working interest

State Name	Oil Severance Tax	Oil Ad Valorem Tax	Misc. Oil Tax	Total Oil Tax Burden	Gas Severance Tax	Gas Ad Valorem Tax	Misc. Gas Tax	Total Gas Tax Burden
Nebraska	3.00%	0.00%	Stripper oil 2% severance tax	3.00%	3.00%	0.00%		3.00%
Nevada			Admin fee = 100 mills per barrel	\$0.10 per barrel			Admin fee = 100 mills per 50,000 per cubic feet	\$0.10 per 50,000 cubic feet
New Mexico	3.75%	Variable by county	School = 3.15%, Conservation = .19%	Approx. 8.29%	3.75%	Variable by county	School = 4.0%, Conservation = .19%	Approx. 9.14%
New York	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production
North Carolina	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production
North Dakota	5.00%	0.00%	Extraction Tax 6.5%, 4.0% or 0%	11.5%, 9.0% or 5%	\$0.04 per MCF, adjusted annually per consumer price index	0.00%	\$0.04 per MCF, adjusted annually per consumer price index	\$0.04 per MCF, adjusted annually per consumer price index
Ohio	10 cents per barrel	Variable by county	Energy Education \$ .01 bbl/oil	.11 cents per barrel of oil	2.5 cents per MCF	Variable by county	Energy Education \$ .001/MCF (one tenth of one cent)	2.6 cents per MCF
Oklahoma	7.00%		Excise/Marginal Well	Variable	7.00%	0.00%	Excise/Marginal Well	Variable
Oregon	6.00%	0.00%		6.00%	6.00%	0.00%		6.00%
Pennsylvania	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production
South Carolina	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production
South Dakota	4.5% of value	Variable by county	Conservation Tax 2.4 mills or .24%	4.74% of value	4.5% of value	Variable by county	Conservation Tax 2.4 mills or .24%	4.74% of value
Tennessee	3.0% of sale price	0.00%		3.0% of sale price	3.0% of sale price	0.00%		3.0% of sale price
Texas	4.60%	Variable by county	Oil Spill Fee, Reg. Tax	Variable	7.50%	Variable by county	Oil Field Fee	Variable
Utah	3.0% to 5.0%	Variable		3.0% or greater	3.0 to 5.0%	Variable		3.0% or greater
Virginia	1/2 of 1% of gross receipts		Up to 1% Road Improvement Tax	Up to 1 1/2 of gross receipts	Up to 2% of gross receipts		Up to 1% road Improvement Tax	Up to 3% of gross receipts
Washington	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on oil production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production	No state tax levied on gas production
West Virginia	5.00%	0.00%		5.00%	5.00%	0.00%		5.00%
Wyoming	6.00%	5.9% to 7.7%	4% stripper well tax	9.9% to 13.7%	6.00%	5.9% to 7.7%		11.9% to 13.7%