

# WEST VIRGINIA CODE: §11-1C-14

## **§11-1C-14. Confidentiality and disclosure of return information to develop or maintain a mineral mapping or geographic information system; offenses; penalties.**

(a) All information provided by or on behalf of a natural resources property owner or by or on behalf of an owner of an interest in natural resources property to any state or county representative, including property tax returns, maps and geological information and property tax audit information provided to the West Virginia Department of Environmental Protection, Office of Oil and Gas, and the West Virginia Geological and Economic Survey, for use in the valuation or assessment of natural resources property or for use in the development or maintenance of a legislatively funded mineral mapping or geographic information system is confidential. The information is exempt from disclosure under section four, article one, chapter twenty-nine-b of this code, and shall be kept, held and maintained confidential except to the extent the information is needed by the State Tax Commissioner to defend an appraisal challenged by the owner or lessee of the natural resources property subject to the appraisal: Provided, That this section may not be construed to prohibit the publication or release of information generated as a part of the minerals mapping or geographic information system, whether in the form of aggregated statistics, maps, articles, reports, professional talks or otherwise, presented in accordance with generally accepted practices and in a manner so as to preclude the identification or determination of information about particular property owners: Provided, however, That effective July 1, 2006, the Tax Commissioner may disclose the following specified information obtained from the West Virginia oil and gas producer/operator return to the West Virginia Geological and Economic Survey and the West Virginia Department of Environmental Protection, Office of Oil and Gas: Provided further, That the West Virginia Geological and Economic Survey and the West Virginia Department of Environmental Protection, Office of Oil and Gas, may disclose the following specified information obtained from the West Virginia oil and gas producer/operator return.

- (1) The name and address of the owner of a working interest in the well for which the return is filed;
- (2) The county and district within the county wherein the oil or gas well is located and taxed for ad valorem taxation purposes;
- (3) The name, address and telephone number of the producer and the producer's agent;
- (4) The American Petroleum Institute number assigned to each well for which the return is filed;
- (5) The total barrels produced in the reporting period for each oil well for which the return is filed; and

(6) The total mcf produced in the reporting period for each gas well for which the return is filed.

(b) Any state or county representative or employee, or employee or representative of the West Virginia Geological and Economic Survey or the Department of Environmental Protection, who violates this section by disclosing confidential information is guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$1,000 or confined in jail for not more than one year, or both fined and confined, and shall be assessed the cost of prosecution. As used in this section, the term "state or county representative" includes any current or former state or county employee, officer, commission or board member and any state or county agency, institution, organization, contractor or subcontractor and any principal, officer, agent or employee thereof.