§ 595. Reporting to assessors. 1. No less than sixty days before the taxable status date, the assessor shall cause to be sent, by registered or certified mail, a notice to each known producer, setting forth the provisions of this subdivision and stating that producers are required to report annual production pursuant to this title and that a true and accurate copy of the production report for the production year required to be filed with the department of environmental conservation must be provided to the assessor forty-five days before the tentative roll date. Such notice shall also contain the tentative roll date on or before which the production data is due, and the name and complete address of the responsible office, person or agency to whom such production report data shall be provided. If such notice is provided but the producer does not so comply, this title shall not be applicable to the property of that producer.

2. Each oil and/or gas producer shall report to each appropriate assessor the total amount of oil and gas produced in the production year from each oil and gas well and the physical structures and buildings within the economic unit or units that the producer considers to be part of the economic unit or units for assessment under this title. Physical structures and buildings designated by the producer and accepted by the assessor to be a part of the economic unit shall be assessed as part of the economic unit pursuant to this title and not separately under other provisions of this chapter.

3. If requested by the assessor, each producer shall submit to the assessor, maps or other information reasonably indicating the location of gas and oil wells, pipeline and other equipment and fixtures. In lieu of submitting the foregoing information a producer may refer and direct the assessor to any local government authority, including a town or village municipality, where such or similar information has already been filed or supplied to such authorities.

4. The local government official who receives notice from the producer, pursuant to subdivision thirteen of section 23-0305 of the environmental conservation law, of the issuance of drilling permits and location of the drilling site, shall promptly provide a copy of each

such notice received to the assessor.

5. (a) Notwithstanding the provisions of paragraph f of subdivision eight of section 23-0305 of the environmental conservation law, the commissioner of the department of environmental conservation shall, on or before April first of each year or as soon thereafter as possible, provide to each county director of real property tax services a copy of each production report received by the department relating to production in that county in the applicable production year, or a compilation of such information in a form usable for purposes of this title. The commissioner shall also provide to each county director of real property tax services, on or before April first of each year or as soon as possible thereafter a list identifying and containing all oil and gas drilling well permits, if any, issued by the department during the immediate preceding calendar year for each affected county. Information provided by the commissioner pursuant to this subdivision shall not be subject to the provisions of article six of the public officers law (the freedom of information law), and no person shall disclose or otherwise make known any such information submitted by the department, except in an administrative or judicial proceeding to review a unit of production value or the assessment of an oil or gas economic unit only after providing twenty days written notice to the producer whose information is the subject of the proposed disclosure affording such producer with opportunity to submit written grounds for any objections to such disclosure.

(b) The county director of real property tax services shall promptly provide to each assessor, production data relating to oil and gas economic units within that assessor's assessing unit.

6. Each gas producer shall notify the appropriate assessor in writing of the conversion or alteration of any producing well within an economic unit to a storage well or of the plugging and abandonment of a well.