**Section 110.120 Oil Right Lessees and Producers**

a) Every lessee corporation, individual or unincorporated business which leases oil or natural gas rights or which operates oil-producing or natural gas-producing properties in Illinois shall make return of the real property connected with such lease or the property it operates on Form No. PTAX-186.

b) Form No. PTAX-186 shall be filed annually with the Chief County Assessment Officer between the 1st day of April and the 1st day of June.

(Source: Amended at 20 Ill. Reg. 13611, effective October 3, 1996)