



Ohio Administrative Code Rule 122:23-1-05 Certificate of verification.

Effective: October 30, 2017

(A) Following review and acceptance of the applicants submitted construction completion report, the director shall issue a certificate of verification confirming compliance with the requirements of section 5727.75 of the Revised Code. The certificate shall identify the date the qualified energy project is placed into service, provide the Ohio-domiciled employee ratio, and describe the tangible personal property and real property to be exempt from taxation in sufficient detail that the commissioner and county auditor can determine the personal property subject to exemption and the boundaries of the real property including buildings, structures, and fixtures that are entitled to exemption from taxation. The director shall provide a copy of the certificate of verification to the applicant, the commissioner, the board of county commissioners, auditor and treasurer of each county in which any part of the qualified energy project is located, and to the applicable taxing units in which any real or tangible personal property is located.

(B) The tangible personal property tax exemption granted to a qualified energy project is effective as of the tax year immediately following the calendar year in which the property is placed into service, as identified on the certificate of verification. In accordance with division (G) of section 5727.75 of the Revised Code, the requirement to make a payment in lieu of taxes begins with the tax year in which the exemption is effective.

(C) Upon receipt of the certificate of verification from the director, the county auditor of each county for which an exemption was approved shall place the real property described in the certification on the exempt list and remit or refund taxes for such tax years as are necessary to give effect to the qualified energy property certificate.