



Ohio Administrative Code

Rule 122:23-1-06 Continuing compliance with requirements for exemption; service payments.

Effective: October 30, 2017

(A) The applicant shall file annual nameplate capacity reports which shall be in the form and contain the substance required by the director from time to time. An annual nameplate capacity report must be signed by an authorized representative of the applicant and received by the director not later than the close of business on March first each year during which an exemption under section 5727.75 of the Revised Code is in effect for the energy project. The reporting period for each annual nameplate capacity report shall be the calendar year ending December thirty-first prior to the March first reporting deadline.

(B) To satisfy the requirements provided in section 5727.75 of the Revised Code for the qualified energy project exemption to continue, each applicant that receives such an exemption must certify to the director with its annual nameplate capacity report, and provide supporting documentation if requested, the following:

(1) All licenses, permits, and other approvals required for the operation of the energy project have been obtained (or renewed) or will be obtained (or renewed) as and when required.

(2) Applicant has made annual service payments as required by division (G) of section 5727.75 of the Revised Code and, if applicable, any additional payments required by resolution of a board of county commissioners as provided in division (E)(1)(b) of section 5727.75 of the Revised Code.

(3) Applicant is not in default of any obligation under any agreement which the applicant has entered into with a county engineer regarding the repair, rebuilding, and reinforcement of roads, bridges, and culverts that continues in effect beyond the completion of construction of the energy project.

(4) If the applicant has developed a training plan for fire and emergency responders that continues beyond the completion of construction of the energy project, applicant is not in default of any such training plan.



(5) If the applicant has developed a plan for equipping fire and emergency responder that is not fulfilled prior to, or that otherwise continues beyond, the completion of construction of the energy project, applicant is not in default of any such plan.

(6) If applicable, applicant is not in default of any obligation under any agreement with a member of the university system of Ohio or apprenticeship program to support workforce training as required by division (F)(7) of section 5727.75 of the Revised Code.

(C) Upon receipt of the nameplate capacity report, the director shall determine the annual service payment amount in lieu of tax to be made by the owner, or lessee pursuant to a sale and leaseback transaction, of a qualified energy project according to the provisions of division (G) of section 5727.75 of the Revised Code. The director shall send a copy of such determination to the applicant, the commissioner, and the auditor and treasurer of each county in which any part of the qualified energy project is located.

(D) The director shall consult with the commissioner and publish on the development services agency website a form of receipt to be used by county treasurers to certify receipt or non-receipt of annual service payments.

(E) If ownership of the qualified energy project changes during the reporting period, the applicant shall identify the transferee of the energy project and provide the date on which ownership changed, the nature of the transaction in which property comprising the energy project was transferred, a description of the property transferred, and a letter signed by the transferee agreeing to comply with the provisions of section 5727.75 of the Revised Code. The director shall review the information submitted and provide notice of the transfer to the applicant, the transferee, the commissioner and the board of county commissioners, auditor and treasurer of each county in which any part of the qualified energy project is located.

(F) If the applicant decommissioned any part of the energy project during the reporting period covered by an annual nameplate capacity report, the applicant shall include with the nameplate capacity report an appendix listing each item of tangible personal property of the qualified energy project decommissioned during the reporting period and for each such item of tangible personal property the original cost and year it was placed in service. If the decommissioning of any item of



equipment is temporary, the applicant shall report the duration of the decommissioning. For purposes of this provision, "cost" means the cost reflected on the applicant's books and records, including all expenses incurred to put the property in place and in use. The applicant shall also include in the appendix a list of permanent parcel numbers for real property on which the decommissioned property was located and indicate for each permanent parcel number whether any tangible property that is part of the qualified energy project remains on such real property. The applicant shall certify to the director that any decommissioning was undertaken in a manner that complied with all applicable regulations.

(G) At any time during normal business hours and upon not less than five business days written notice, the director may conduct site visits at the qualified energy project location. Applicant shall make available, or cause any contractor involved in the qualified energy project to make available, at the request of the director, its agents or other appropriate state agencies or officials, all books and records regarding the qualified energy project.