



Ohio Administrative Code

Rule 122:23-1-08 Revocation of certification by the director.

Effective: [October 30, 2017](#)

(A) The director may revoke a certification of a qualified energy project if the director determines that the applicant, or a subsequent owner or lessee pursuant to a sale and leaseback transaction of the qualified energy project, fails to comply with any requirement of section 5727.75 of the Revised Code. Failure by the applicant to comply with any regulation applicable to the qualified energy project or its certification will be a failure to comply with a requirement of section 5727.75 of the Revised Code. The director may become aware of circumstances suggesting noncompliance as a result of the director's review of applicant reporting, complaints from third parties or otherwise. The director may investigate any circumstance suggesting noncompliance, which shall include written notice to the applicant and an opportunity for the applicant to respond. The director's notice shall describe in reasonable detail (taking into account information available to the director) the nature of the alleged noncompliance. The applicant shall have thirty days to respond to the director's notice.

(B) In the event the applicant admits or the director otherwise determines that the applicant is not in compliance with any requirement of section 5727.75 of the Revised Code, the director shall notify the applicant of the director's intention to revoke the certification of the applicant's qualified energy project. The director shall deliver any notice of intention to revoke in writing to the applicant at the address provided for the applicant in its filing most recently made with the director and provide a copy of the notice to the tax commissioner. The director will describe the basis for revocation in reasonable detail in the notice of intention to revoke. The applicant shall have an opportunity to cure or otherwise resolve the noncompliance in the manner and in accordance with any applicable cure period. If no specific cure period otherwise applies, the director shall allow the applicant sixty days to resolve the noncompliance.

(C) Following the end of any applicable cure period and upon review of any documentation provided by the applicant, the director shall notify the applicant in writing of the director's final determination and provide a copy of the final determination to the commissioner, to the auditor and treasurer of each county in which any part of the qualified energy project is located, and to the taxing authority of each taxing unit within an affected county. Promptly after receipt of such notice,



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the county auditor shall restore the real property to the tax list as of the year immediately following the tax year in which the revocation is issued.